Cover photo courtesy of Nebraska Department of Economic Development.

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State of Nebraska

Comprehensive Annual Financial Report

Year Ending June 30, 1984

Robert Kerrey
Governor

Department of Administrative Services

Clifton A. Sexton, Jr.
Director

Robert D. Luth
Accounting Administrator

State of Nebraska

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 1984

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INTRODUCTORY SECTION

STATE OF NEBRASKA

ROBERT KERREY • GOVERNOR • CLIFTON A. SEXTON, JR. • DIRECTOR

December 20, 1984

The Honorable Robert Kerrey, Governor
Members of the Legislature
Citizens of the State of Nebraska

In accordance with Nebraska Statutes 81-1125.01, R.R.S. 1943, it is my pleasure to transmit to you the Comprehensive Annual Financial Report of the State of Nebraska for the year ended June 30, 1984.

The Report contents have been significantly changed from prior years in order to give the reader a much more comprehensive review of the State's financial activities. Your attention is directed to the transmittal letter from Mr. Robert Luth, State Accountant, which will assist in understanding the contents of the Report.

I welcome your comments and suggestions.

Respectfully submitted,

Clifton A. Sexton, Jr.
Director

STATE OF NEBRASKA

ROBERT KERREY • GOVERNOR • CLIFTON A. SEXTON, JR. • DIRECTOR

December 20, 1984

Mr. Clifton A. Sexton, Jr., Director
Department of Administrative Services
State Capitol Building
Lincoln, NE 68509

Dear Mr. Sexton:

The Comprehensive Annual Financial Report of the State of Nebraska for the year ended June 30, 1984 is submitted herewith.

The organization, form and contents of this report were prepared, to the extent possible, in accordance with the standards established by the Government Finance Officers Association (GFOA) of the United States and Canada, the American Institute of Certified Public Accountants (AICPA) and the National Council on Governmental Accounting (NCGA). There remain, however, material departures from generally accepted accounting principles (GAAP) as further indicated in the remainder of this letter and the notes to the financial statements.

The report for 1984 brings the State's financial reporting into closer compliance with governmental accounting standards. For 1984, we have reported the State's financial activity in a format utilized by all other government entities that report in compliance with governmental accounting standards. The most significant impact of this is a change in the definition of a fund for financial reporting purposes versus the budgetary/statutory definitions.

Governmental accounting standards call for the use of funds that are primarily determined by the functional activity that a government is carrying out. This differs from Nebraska's utilization of funds for budgetary purposes, which is to designate the source of revenue for a particular activity.

Following is a brief overview of the fund reporting structure used for financial statement purposes in the 1984 report and the budgetary fund reporting structure used in previous reports:

1984 REPORT

General Fund - To account for all financial resources except those accounted for in another fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Fund - To account for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Fund - To account for the accumulation of resources for, and the payment of general long-term debt principal and interest.

Internal Service Funds - To account for the financing of goods or services provided by one department or agency to other departments or agencies, or other governmental units, on a cost reimbursement basis.

Trust and Agency Funds - To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

PREVIOUS REPORTS
BUDGETARY BASIS ONLY

General Fund - To account for activities funded by general tax dollars, primarily sales and income taxes.

Cash Funds - To account for activities where the revenues and expenditures emanate from activities outside of State government.

Construction Funds - To account for major capital construction activities.

Federal Funds - To account for receipt and disbursement of funds supplied directly by the federal government.

Revolving Funds - To account for revenues and expenditures emanating from other State agencies or from internal costs and revenue allocations within the agency.

Trust Funds - To account for revenues and expenditures of funds that are held in some form of trust and which originated from outside of State government.

Distributive Funds - To account for assets held by the State as an agent for individuals, private organizations, other governments and/or other funds.

Your attention is directed to pages 18 through 21 of the financial statements. The financial statement on these four pages presents revenue and expenditure information on the budgetary basis (method used in prior reports).

Nebraska utilizes a programmatic budgeting system. In this system, program numbers are assigned to specific functions that are to be accomplished with the resources provided. These program numbers closely mirror the fund definitions for financial reporting purposes. As a result, an automated conversion was developed that converted all of the State's programs into one of the "generic" funds prescribed by governmental accounting standards. For the budgetary Trust and Distributive Funds for which there are no budgetary programs, the conversion was made by fund rather than program.

The Budgetary Fund and Program Conversion Table on page 85 provides complete detail on the conversion process.

Report Contents

The report was prepared by the Department of Administrative Services Accounting Division and consists of three sections:

Section I is the introductory section and contains the table of contents, transmittal letters, and other appropriate material.

Section II is the financial section and contains the combined financial statements, notes to the financial statements, combining statements and individual fund statements.

Section III is the statistical section which includes previous year's financial and nonfinancial data.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the State. We believe the data as presented is accurate in all material aspects, that it is presented in a manner designed to set forth the financial position and results of operation of the State on a cash basis as measured by the financial activity of the various funds, and that all disclosures necessary to enable the reader to gain an understanding of the State's financial activity have been included.

Accounting System and Budgetary Control

The State's accounting system provides for a complete self-balancing account group for each fund of the State. Accounting records are maintained on the cash basis with only immaterial exceptions. Consequently, certain revenue and the related assets are recognized when received rather than when earned, and certain expenditures/expenses are recognized when paid rather than when the obligation is incurred.

In developing and improving the State's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the State's internal accounting controls adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions.

Budgetary control is maintained at the program level. A program is a broader base of control than the fund level. In some instances there may be more than one fund type within a program. In these instances, budgetary control is by the fund type within the program. Encumbrances of estimated purchase amounts are compared with unexpended allotments prior to issuance of purchase orders. Open encumbrances are reported as reservations of fund balances.

The Reporting Entity

The combined financial statements include information for only those component units and financial activities of State government currently included in the State's centralized, computer-based accounting system. Any State-related organization or activity that is not included in Nebraska's accounting system is not included in the financial statements.

An evaluation of the reporting entity pursuant to NCGA Statement 3 has not been performed. Future annual reports will address the requirements of Statement 3, *Defining the Governmental Reporting Entity.*

Cash Management

All temporary cash surpluses are invested in various securities permitted by State law. The State's policy is to invest all available monies at competitive interest rates. Investment yields ranged from 9.27% to 11.30% during the fiscal year. The 1984 earnings were distributed to the following fund types:

General	$11,727,000
Special Revenue	7,469,000
Debt Service	62,000
Capital Projects	352,000
Expendable Trusts	2,040,000
Internal Service	562,000
Nonexpendable Trusts	7,319,000
Pension Trusts	23,165,000
	$52,696,000

Debt Administration

Article XIII of the State's Constitution prohibits the State from incurring debt in excess of one hundred thousand dollars. There is a provision in the Constitution for the issuance of revenue bonds for (1) construction of highways; and (2) construction of water conservation and management structures.

There were $20 million of highway revenue bonds issued in 1969. At June 30, 1984, $6 million of this issue is still outstanding. There has been no debt issued for water structures.

The Constitution also authorizes the Board of Regents of the University of Nebraska, the Board of Trustees of the Nebraska State Colleges, and the State Board of Education to issue revenue bonds to construct, purchase, or remodel educational buildings and facilities. The payment of these bonds is generally made from revenue collected from use of the buildings and facilities. At June 30, 1984, $49.2 million of bonds were outstanding.

General Fund
Financial Statement Presentation

The General Fund accounts for all financial transactions not properly accounted for in any other fund type. Revenues (including transfers) of the General Fund totaled $1,140 million. Expenditures (including transfers) of the General Fund totaled $1,109 million. The fund balance increased by $30.6 million, which resulted in a $63.0 million balance at the end of the year.

As previously indicated, the definition of a fund for financial statement purposes has been changed for 1984 in order that the State's financial activity be presented in closer compliance with governmental accounting standards. As such, the General Fund that is reported in these financial statements includes assets and liabilities of some budgetary funds other than the General Fund budgetary type. The following reconciliation will aid in determining the difference between the financial statement presentation and the budgetary presentation (dollars in thousands):

BUDGETARY FUND TYPE	ASSETS	LIABILITIES	FUND BALANCE
General	$46,586	$ 23	$46,563
Other:			
Cash	15,910	10	15,900
Federal	9,679	9,679	–
Revolving	293	–	293
Trust	300	31	269
Distributive	435	435	–
Total Other	26,617	10,155	16,462
Total	$73,203	$10,178	$63,025

As indicated by this reconciliation, over 96% of the increase in the fund balance from $46,563,000 to $63,025,000 was the result of including certain budgetary cash funds in the General Fund classification.

The budgetary cash funds that have been included are as follows (dollars in thousands):

FUND NUMBER	AGENCY	FUND BALANCE
2252	Public Institutions	$ 3,629
2262	Social Services	1,802
2232	Labor	1,473
2551	Natural Resources	888
2122	State Fire Marshal	868
2183	Economic Development	775
2253	Public Institutions	331
2201	Health	329
2891	Risk Management	261
All Others		5,544
		$15,900

Cash Reserve Fund

The Cash Reserve Fund is included as one of the State's Special Revenue Funds and was established by the Legislature to provide a reserve in the event that the State's budgetary General Fund was depleted.

Revenue for this fund came from a special one half of one percent sales tax that was assessed for nine months during fiscal year 1984. In the event of a cash flow need, funds are to be loaned to the General Fund from the Cash Reserve Fund.

At June 30, 1984, the fund balance was $37,047,000, of which $1,508,000 represents interest earnings that were transferred to the General Fund in July, 1984.

Proprietary Funds

There are two classifications of proprietary funds: (1) Enterprise funds relating to activities with customers outside of government, and (2) internal service funds dealing with customers who are primarily within the State or other governmental units. Generally, proprietary funds provide goods and services on a cost-reimbursement basis.

The State does not conduct activities that would be classified as an enterprise, such as a public utility; however, there are seven funds classified as internal service funds. Following is a reconciliation which details the differences between the June 30, 1984 fund balance of the internal service funds and the budgetary revolving funds (dollars in thousands):

Fund Balance, Revolving Fund (budgetary basis)	$19,138
Add:	
Other budgetary funds presented in the financial statements as internal service funds:	
Cash Funds	275
Capital Projects Funds	198
Other adjustments	47
Less:	
Revolving funds presented in financial statement funds other than internal service:	
General Fund	(293)
College and University Fund	(12,120)
Fund Balance, Internal Service Funds (financial statement presentation)	$ 7,245

College and University Fund

Included in the financial statements are the financial activities of the State's colleges and universities. Included are all campuses of the University of Nebraska and the four State colleges.

The financial activity presented is the combined activity of all colleges and universities, on a cash basis. As such, these financial statements do not present financial information in accordance with generally accepted accounting principles as they relate to the college and university fund.

Pensions

The State of Nebraska administers five pension plans as follows:

NAME	TYPE
State Employees Retirement	Defined Contribution
State Patrol Retirement	Defined Benefit
Judges Retirement	Defined Benefit
County Employees Retirement	Defined Contribution
School Employees Retirement	Defined Benefit

According to the latest actuarial valuations of the defined benefit plans as of June 30, 1983, the actuarial computed value of vested benefits exceeds net assets by approximately $41 million. This represents a 16 percent

decrease from the $49 million balance at June 30, 1982. Actuarial valuations as of June 30, 1984 were not available as of the issuance date of this report.

Conclusion

There has been a strong effort by the financial community during the past several years urging states to issue financial statements in accordance with governmental accounting standards. By issuing reports that are prepared in accordance with these standards, the reader of the financial statements can make more informed judgements about the states' financial position and results of operation. Comparisons from one state to another are also more uniform and valid.

It is my opinion that the 1984 Comprehensive Annual Financial Report represents a major improvement toward presenting Nebraska's financial information, to the extent possible, in accordance with governmental accounting standards. Your comments and suggestions are welcomed.

Respectfully submitted,

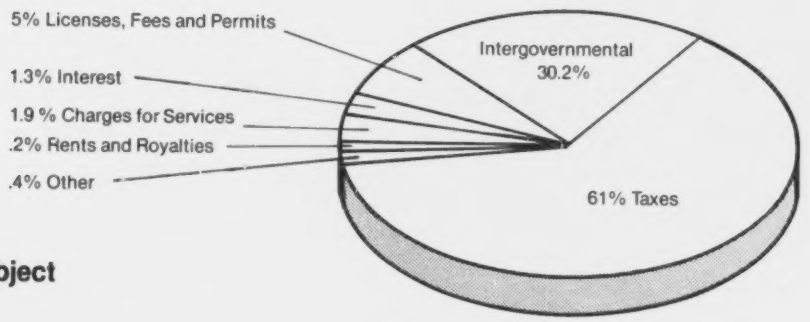
Robert D. Luth
Accounting Administrator

State of Nebraska

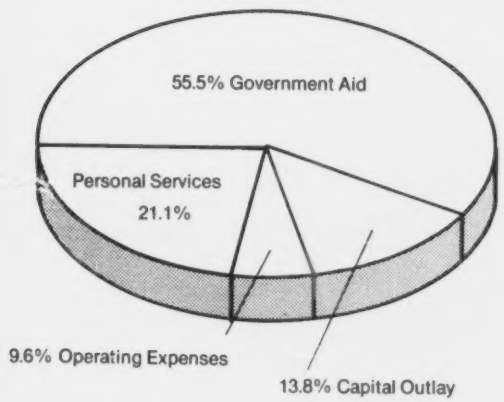
GRAPHIC PRESENTATION OF REVENUES AND EXPENDITURES — GOVERNMENTAL FUND TYPES

For the Year Ended June 30, 1984

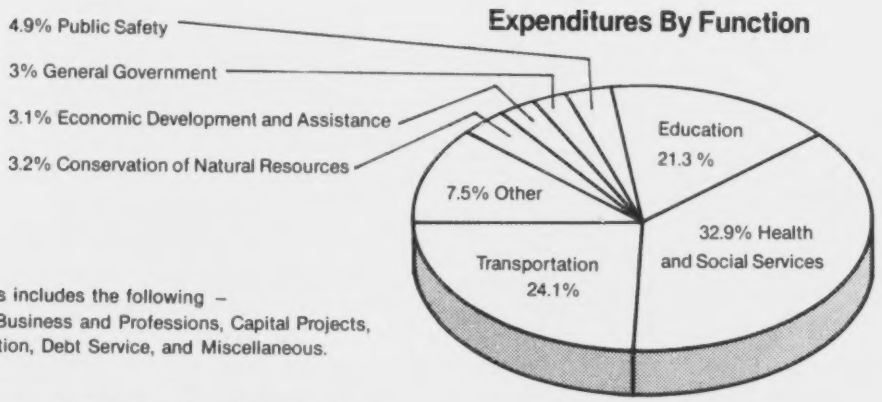
Revenues By Source



Expenditures By Object



Expenditures By Function

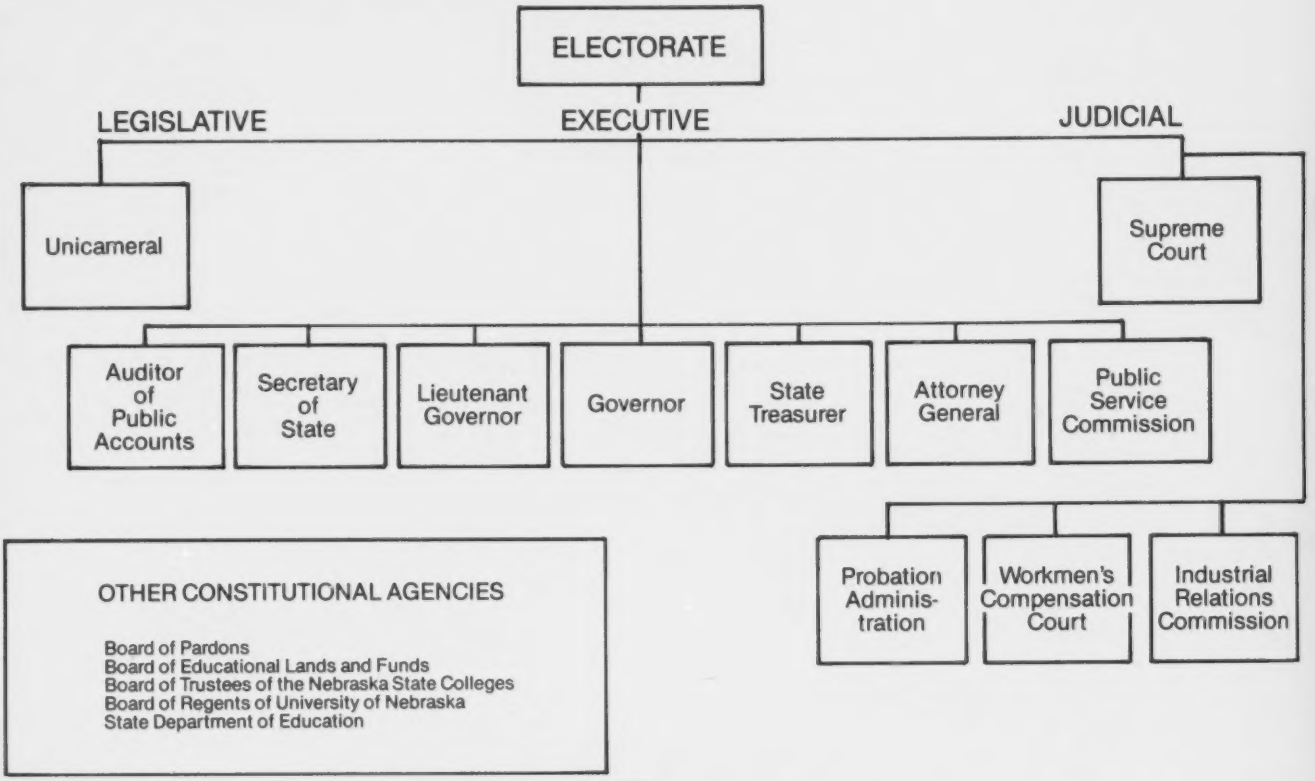


NOTE: Other functions includes the following – Regulation of Business and Professions, Capital Projects, Culture-Recreation, Debt Service, and Miscellaneous.

SOURCE: Department of Administrative Services, Accounting Division.

State of Nebraska

ORGANIZATION CHART



OTHER CONSTITUTIONAL AGENCIES

Board of Pardons
Board of Educational Lands and Funds
Board of Trustees of the Nebraska State Colleges
Board of Regents of University of Nebraska
State Department of Education

ADMINISTRATIVE DEPARTMENTS

Department of Administrative Services
Department of Aeronautics
Department on Aging
Department of Agriculture
Athletic Commission
Department of Banking and Finance
Department of Correctional Services
Department of Economic Development
Energy Office
Department of Environmental Control
Fire Marshal
Department of Health
Department of Insurance
Department of Labor
Commission on Law Enforcement and Criminal Justice
Department of Motor Vehicles
Department of Personnel
Policy Research Office
Department of Public Institutions
Department of Roads
Department of Revenue
Department of Social Services
State Patrol
Veterans' Affairs
Department of Water Resources
Adjutant General-Military Department

OTHER AGENCIES, BOARDS AND COMMISSIONS

Abstracters Board of Examiners
Accountability and Disclosure Commission
Agricultural Activities
State Board of Agriculture
Arts Council
Board of Barber Examiners
Beef Industry Development Board
Bingo and Pickle Card Regulatory Commission and Advisory Council
Brand Committee
Educational Television Commission
Electrical Board
Board of Examiners for Professional Engineers and Architects
Equal Opportunity Commission
Foster Care Review Board
Game and Parks Commission
Gasohol Committee
Commission for the Hearing Impaired
Historical Society
Investment Council
Board of Examiners for Land Surveyors
Board of Landscape Architects
Library Commission
Liquor Control Commission
Commission on Mexican-Americans
Motor Vehicle Industry Licensing Board
Natural Resources Commission
Oil and Gas Conservation Commission
Coordinating Commission for Postsecondary Education
Power Review Board
Board of Public Accountancy
Real Estate Commission
Office of Risk Management/State Claims Board
Public Employees Retirement Board
Commission on the Status of Women
Coordinating Commission for Technical Community Colleges
Uniform Commercial Code Filing Council
Wheat Development, Utilization and Marketing Board

FINANCIAL SECTION

COMBINED STATEMENTS – OVERVIEW

State of Nebraska

COMBINED STATEMENT OF ASSETS, LIABILITIES, AND FUND EQUITY ARISING FROM CASH TRANSACTIONS—ALL FUND TYPES

June 30, 1984

(Dollars in Thousands)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERAL SERVICE	TRUST AND AGENCY	COLLEGE AND UNIVERSITY	
ASSETS:								
Cash and Cash Equivalents	$50,645	$ 3,553	$100	$ 536	$ 850	$ 17,337	$ 3,900	$ 76,921
Cash on Deposit with Fiscal Agents (Note 3)							30,180	30,180
Investments, at Cost						627,289	8,687	635,976
Due from Short-Term Investment Pool (Note 2)	21,408	103,524	659	3,007	6,638	32,149	37,447	204,832
Due From Other Funds (Note 6)	75							75
Loans Receivable	1,075							1,075
Other						29	209	238
TOTAL ASSETS	$73,203	$107,077	$759	$3,543	$7,488	$676,804	$80,423	$949,297
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Due to Other Governments	$ 9,621	$ 664	$	$	$	$ 15,883	$	$ 26,168
Customer Deposits	532	57						589
Due to Other Funds (Note 6)					75			75
Member Funds Deposits (Note 2)						204,407		204,407
College and University Bonds Payable (Note 3)							49,202	49,202
Other	25	8			168	12,632	8	12,841
TOTAL LIABILITIES	10,178	729			243	232,922	49,210	293,282
FUND EQUITY:								
Retained Earnings:								
Reserved for Encumbrances					3,014			3,014
Unreserved					4,231			4,231
Fund Balances:								
Reserved for:								
Encumbrances	17,121	8,154		206		213	2,027	27,721
Other Specific Purposes		98,194		3,337		443,669	29,186	574,386
Unreserved:								
Designated for Debt Service			759					759
Undesignated	45,904							45,904
TOTAL FUND EQUITY	63,025	106,348	759	3,543	7,245	443,882	31,213	656,015
TOTAL LIABILITIES AND FUND EQUITY	$73,203	$107,077	$759	$3,543	$7,488	$676,804	$80,423	$949,297

See accompanying notes to combined financial statements.

State of Nebraska

COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES—ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

For the Year Ended June 30, 1984

(Dollars in Thousands)

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES:						
Taxes	$ 758,991	$171,942	$	$4,875	$ 1,982	$ 937,790
Intergovernmental	322,256	140,683		521		463,460
Licenses, Fees and Permits	15,803	60,962				76,765
Charges for Services	25,320	3,519			1,756	30,595
Interest Income	11,727	7,469	62	352	2,040	21,650
Rents and Royalties	1,138	2,225			14,511	17,874
Other	3,057	3,991		29	1,623	8,700
TOTAL REVENUES	1,138,292	390,791	62	5,777	21,912	1,556,834
EXPENDITURES:						
General Government	38,838				1,048	39,886
Conservation of Natural Resources	13,005	28,173				41,178
Culture – Recreation	3,179					3,179
Economic Development and Assistance	33,224	6,179				39,403
Education	273,477				23,427	296,904
Health and Social Services	421,379				3,331	424,710
Public Safety	62,690					62,690
Regulation of Business and Professions	4,529	8,724				13,253
Transportation	2	308,626				308,628
Miscellaneous	71,134					71,134
Debt Service			1,378			1,378
Capital Projects				7,837		7,837
TOTAL EXPENDITURES	921,457	351,702	1,378	7,837	27,806	1,310,180
Excess of Revenues Over (Under) Expenditures	216,835	39,089	(1,316)	(2,060)	(5,894)	246,654
OTHER FINANCING SOURCES (USES):						
Operating Transfers In	1,848	8,419	1,144	4,061	6,878	22,350
Operating Transfers Out	(188,044)	(2,711)		(2,345)	(1,092)	(194,192)
TOTAL OTHER FINANCING SOURCES (USES)	(186,196)	5,708	1,144	1,716	5,786	(171,842)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	30,639	44,797	(172)	(344)	(108)	74,812
FUND BALANCES, JULY 1 (Note 4)	29,985	63,602	931	4,037	19,440	117,995
Equity Transfers	2,401	(2,051)		(150)		200
FUND BALANCES, JUNE 30	$ 63,025	$106,348	$ 759	$3,543	$19,332	$ 193,007

See accompanying notes to combined financial statements.

State of Nebraska

COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES—BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL—GENERAL, CASH, CONSTRUCTION, FEDERAL AND REVOLVING FUNDS

For the Year Ended June 30, 1984

(Dollars in Thousands)

	GENERAL FUND TYPE		
	BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Taxes		$755,862	
Intergovernmental		221	
Sales and Charges		14,844	
Other		10,980	
TOTAL REVENUES		781,907	
EXPENDITURES:			
General Government	$ 42,071	38,974	$ 3,097
Conservation of Natural Resources	20,839	15,340	5,499
Culture – Recreation	2,341	2,303	38
Economic Development and Assistance	3,965	3,301	664
Education	399,330	391,892	7,438
Health and Social Services	170,547	169,740	807
Public Safety	59,021	54,413	4,608
Regulation of Business and Professions	4,541	4,371	170
Transportation	1,913	1,909	4
Miscellaneous	68,088	67,901	187
Capital Projects	157	135	22
TOTAL EXPENDITURES	$772,813	750,279	$22,534
Excess of Revenues Over (Under) Expenditures		31,628	
OTHER FINANCING SOURCES (USES):			
Proceeds From Sale of Assets		571	
Operating Transfers In		1,347	
Operating Transfers Out		(5,390)	
TOTAL OTHER FINANCING SOURCES (USES)		(3,472)	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses		28,156	
FUND BALANCES, JULY 1		16,118	
Adjustments to Fund Balances		2,289	
FUND BALANCES, JUNE 30		$ 46,563	

See accompanying notes to combined financial statements.

CASH RESERVE AND CASH FUND TYPE			CONSTRUCTION FUND TYPE		
BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL (BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
	$ 53,256			$4,875	
	156,785				
	142,660				
	23,285			338	
	375,986			5,213	
$ 5,415	3,741	$ 1,674	$ 178	6	$ 172
27,020	16,282	10,738			
158	130	28			
8,609	6,585	2,024			
118,092	103,551	14,541	3,070	2,194	876
42,779	38,404	4,375			
4,471	3,773	698			
9,441	8,583	858			
282,530	262,201	20,329			
1,066	1,066				
1,328	841	487	11,314	7,368	3,946
$500,909	445,157	$55,752	$14,562	9,568	$4,994
	(69,171)			(4,355)	
	1,750				
	239,366			3,448	
	(120,523)			(1,229)	
	120,593			2,219	
	51,422			(2,136)	
	95,255			3,899	
	(2,044)			1,570	
	$144,633			$3,333	

State of Nebraska

COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES—BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL—GENERAL, CASH, CONSTRUCTION, FEDERAL AND REVOLVING FUNDS (Continued)

For the Year Ended June 30, 1984

(Dollars in Thousands)

	FEDERAL FUND TYPE		
	BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Taxes		$	
Intergovernmental		352,946	
Sales and Charges		830	
Other		5,314	
TOTAL REVENUES		359,090	
EXPENDITURES:			
General Government	$ 135	113	$ 22
Conservation of Natural Resources	7,928	7,353	575
Culture – Recreation	924	739	185
Economic Development and Assistance	45,769	29,276	16,493
Education	114,840	103,327	11,513
Health and Social Services	217,707	214,633	3,074
Public Safety	4,833	4,477	356
Regulation of Business and Professions	291	280	11
Transportation	825	214	611
Miscellaneous			
Capital Projects	1,631	1,006	625
TOTAL EXPENDITURES	$394,883	361,418	$33,465
Excess of Revenues Over (Under) Expenditures		(2,328)	
OTHER FINANCING SOURCES (USES):			
Proceeds From Sale of Assets		10	
Operating Transfers In		278	
Operating Transfers Out		(279)	
TOTAL OTHER FINANCING SOURCES (USES)		9	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses		(2,319)	
FUND BALANCES, JULY 1		10,800	
Adjustments to Fund Balances		1,193	
FUND BALANCES, JUNE 30		$ 9,674	

See accompanying notes to combined financial statements.

REVOLVING FUND TYPE			TOTAL (MEMORANDUM ONLY)		
BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL (BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
	$ 79			$ 814,072	
	2,152			512,104	
	138,496			296,830	
	17,496			57,413	
	158,223			1,680,419	
$ 33,007	27,843	$ 5,164	$ 80,806	70,677	$ 10,129
45	23	22	55,832	38,998	16,834
			3,423	3,172	251
257	242	15	58,600	39,404	19,196
128,074	122,202	5,872	763,406	723,166	40,240
			431,033	422,777	8,256
4,311	3,799	512	72,636	66,462	6,174
545	426	119	14,818	13,660	1,158
			285,268	264,324	20,944
			69,154	68,967	187
			14,430	9,350	5,080
$166,239	154,535	$11,704	$1,849,406	1,720,957	$128,449
	3,688			(40,538)	
	678			3,009	
	1,933			246,372	
	(2,143)			(129,564)	
	468			119,817	
	4,156			79,279	
	15,252			141,324	
	(270)			2,738	
	$ 19,138			$ 223,341	

State of Nebraska

COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES— ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

For the Year Ended June 30, 1984

(Dollars in Thousands)

	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPES		TOTALS (MEMORANDUM ONLY)
	INTERNAL SERVICE	PENSION TRUST	NONEXPENDABLE TRUST	
OPERATING REVENUES:				
Charges for Services	$31,209	$	$	$ 31,209
Contributions		35,854		35,854
Interest Income	562	23,165	7,319	31,046
Dividend Income		2,665	754	3,419
Gain On Sale of Investments		4,417	2,548	6,965
Rents and Royalties			1,627	1,627
Other	498	527	468	1,493
TOTAL OPERATING REVENUES	32,269	66,628	12,716	111,613
OPERATING EXPENDITURES:				
Personal Services	8,510	330	7	8,847
Services and Supplies	19,527	268	68	19,863
Capital Outlay	6,263	11	7	6,281
Benefits		13,885		13,885
Refunds		3,597		3,597
Government Aid			31	31
TOTAL OPERATING EXPENDITURES	34,300	18,091	113	52,504
Operating Income (Loss)	(2,031)	48,537	12,603	59,109
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	2,122		1,080	3,202
Operating Transfers Out	(16)	(1)	(7,586)	(7,603)
TOTAL OTHER FINANCING SOURCES (USES)	2,106	(1)	(6,506)	(4,401)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	75	48,536	6,097	54,708
FUND BALANCES, JULY 1 (Note 4)	7,370	278,844	91,073	377,287
Equity Transfers	(200)			(200)
FUND BALANCES, JUNE 30	$ 7,245	$327,380	$97,170	$431,795

See accompanying notes to combined financial statements.

State of Nebraska

COMBINED STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCE— ALL COLLEGE AND UNIVERSITY FUND TYPES

For the Year Ended June 30, 1984

(Dollars in Thousands)	
REVENUES:	
Tuition and Fees	$ 53,392
Medical and Vocational Services	49,744
Sales and Services of Auxiliary Enterprises	105,513
Intergovernmental Revenues	57,873
Other	51,023
TOTAL REVENUES	317,545
EXPENDITURES:	
Personal Services	270,378
Services and Supplies	160,793
Capital Outlay	34,201
Government Aid	25,337
TOTAL EXPENDITURES	490,709
Excess of Revenues Over (Under) Expenditures	(173,164)
OTHER FINANCING SOURCES (USES):	
Operating Transfers In	176,405
Operating Transfers Out	(162)
TOTAL OTHER FINANCING SOURCES (USES)	176,243
Excess of Revenues and Other Sources Over Expenditures and Other Uses	3,079
FUND BALANCE, JULY 1 (Note 4)	28,134
FUND BALANCE, JUNE 30	$ 31,213

See accompanying notes to combined financial statements.

State of Nebraska

NOTES TO COMBINED FINANCIAL STATEMENTS

For the Year Ended June 30, 1984

1. Summary of Significant Accounting Policies

A. **Basis of Presentation.** The accompanying financial statements have been prepared to the extent possible, in accordance with the standards established by the Government Finance Officers Assocation (GFOA) of the United States and Canada, the American Institute of Certified Public Accountants (AICPA) and the National Council on Governmental Accounting (NCGA). There remain, however, material departures from generally accepted accounting priciples (GAAP) as further indicated in the remainder of the notes to the financial statements.

The financial information in this report was prepared from the Nebraska Accounting System (NAS) which is a computerized statewide accounting system.

B. **Reporting Entity.** The combined financial statements include information for only those component units and financial activities of State government currently included in NAS. Any State-related organization or activity that is not included in the State's accounting system has not been included in these financial statements.

An evaluation of the reporting entity pursuant to NCGA Statement 3, *Defining the Governmental Reporting Entity*, has not been performed.

C. **Fund Structure.** In order to insure the observance of limitations and restrictions placed on the use of resources available to the State, the accounts are maintained in accordance with the principles of fund accounting. Under fund accounting, resources are accounted for and various individual funds segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations. Each individual fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with related liabilities and residual equities or balances, and changes therein. In the combined financial statements, however, funds that have similar characteristics have been combined into generic fund types grouped into categories as required by NCGA Statement 1. These generic fund types differ from the State's budgetary funds which are described later in this footnote. A brief description of these combined fund types as used in Nebraska and the categories into which they are grouped follows:

1. **Governmental Funds.** Transactions related to expendable resources received and used for those services traditionally provided by a state government, which are not accounted for in other funds, are accounted for in governmental funds. The governmental fund measurement focus is on determination of financial position and related changes thereto, rather than on income determination. Governmental funds include:

   a. **General Fund.** Reflects transactions related to resources received and used for those services traditionally provided by a state government, which are not accounted for in any other fund. These services include general government, legislative, public safety, judicial, health and mental health, human resources, licensing and regulation, and primary and secondary education.

   b. **Special Revenue Funds.** Reflect transactions related to resources received and used for restricted or specific purposes. Special Revenue Fund includes transactions related to resources used in agriculture, State park services, and highway maintenance and construction.

   c. **Debt Service Fund.** Reflect transactions related to resources retained and used for the payment of interest and principle on the State's Highway Revenue Bonds.

   d. **Capital Projects Fund.** Reflect transactions related to resources received and used for the acquisition, construction, or improvement of certain permanent facilities.

2. **Proprietary Funds.** Transactions related to those commercial activities that a State government operates are accounted for in the proprietary funds. These funds differ from governmental funds in that the measurement focus is on income determination, which, together with a maintenance of equity, are important financial indicators. Proprietary funds include:

   a. **Internal Service Funds.** Reflect transactions related to resources received and used for the financing of services and commodities furnished by designated agencies to other agencies, institutions, or

other governmental units of the State. The services and commodities furnished by these designated agencies are charged to the recipient agency on a cost-reimbursement basis.

b. **Enterprise Funds.** Reflect transactions related to resources received and used for the financing or self-supporting activities which offer products and services on a user-charge basis to the general public. The State does not currently conduct activities that can be classified as an enterprise.

3. **Fiduciary Funds.** Transactions related to assets held by the State in a trust or agency capacity are accounted for in fiduciary funds. The State's fiduciary funds include Pension Trust, Nonexpendable Trust, Expendable Trust, and Agency Funds as follows:

   a. **Pension Trust Funds.** Reflect the transactions, assets, liabilities, and fund equities of the State's administered retirement systems.

   b. **Nonexpendable Trust Funds.** Reflect the transactions, assets, liabilities, and fund equity of trusts whose principal must be maintained intact and whose income is used to fund the activity.

   c. **Expendable Trust Funds.** Reflect the transactions, assets, liabilities, and fund equity of trusts whose principal and income may be used for the purposes of the trust.

   d. **Agency Funds.** Reflect amounts held in trust by the State for others.

4. **College and University Fund.** The College and University Fund reflects transactions related to resources received and used in the operation of the State's institutions of higher education and related medical teaching hospital on a cash basis. As a result, the State is not in conformity with generally accepted accounting principles for colleges and universities.

D. **Basis of Accounting.** The financial statements for the State of Nebraska have been prepared on a cash basis. Consequently, certain revenue and the related assets are recognized when received rather than when earned, and certain expenditures/expenses (including interest on long-term debt, prepaid expenditures, inventories, and accumulated unpaid employee benefits) are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operation in conformity with generally accepted accounting principles.

E. **Budgetary Process.** The State utilizes a programmatic budgeting system. In this system, program numbers are assigned to specific functions that are to be accomplished within the resources provided.

Budgets are required by State law for the General, Cash, Construction, Federal, and Revolving Funds. Budgets are not required for the Trust and Distributive Funds. The following represent the State's budgetary fund types rather than the generic fund types required for financial statement purposes:

General Fund. To account for activities funded by general tax dollars, primarily sales and income taxes.

Cash Funds. To account for activities where the revenues and expenditures emanate from activities outside of State government.

Construction Funds. To account for major capital construction activities.

Federal Funds. To account for receipt and disbursement of funds supplied directly by the federal government.

Revolving Funds. To account for revenues and expenditures emanating from other State agencies or from internal costs and revenue allocations within the agency.

Trust Funds. To account for revenues and expenditures of funds that are held in some form of trust and which originated from outside of State government.

Distributive Funds. To account for assets held by the State as an agent for individuals, private organizations, other governments and/or other funds.

Agency budget requests are submitted to the Governor and the legislative fiscal analyst. The Governor together

with the Budget Director reviews these requests, establishes priorities and balances the budget within currently authorized and anticipated revenues. A copy of the Governor's budget is submitted to the Legislature, who with the assistance of the legislative fiscal analyst and the Appropriations Committee make revisions and returns a revised budget to the Governor for veto or approval. The Legislature generally enacts several bills making appropriations for the next fiscal year.

F. **Cash and Cash Equivalents.** In addition to bank accounts and petty cash, this classification includes all short-term investments such as certificates of deposit, repurchase agreements, and U.S. treasury bills. These investments are stated at cost, which at June 30, 1984 approximated market. Collateral, as required by law, is pledged by the various banks to guarantee State funds held in demand deposits.

G. **Due from Short-Term Investment Pool.** Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the State Investment Officer. Investments in the short-term investment pool consist primarily of certificates of deposits, repurchase agreements, and time deposits, and are carried at cost which approximates market value. Interest income earned as a result of pooling is distributed to the appropriate funds utilizing a formula based on the average daily balance of cash and marketable securities of each fund.

H. **Cash on Deposit with Fiscal Agents.** Cash from College and University revenue bond issuances, not yet distributed, are recorded as an asset of the State.

I. **Loans Receivable.** The State Department of Education has recorded as loans receivable amounts that have been paid for student loans. The loans have been made to students attending the University of Nebraska Medical Center.

J. **Investments.** Investments are stated at cost, which approximates market. Amortization of premiums or discounts on investment purchases are not recorded over the term of the investment. The effect of this policy on financial statements of the various funds is not material.

K. **Capital Outlay.** Under the cash basis of accounting, all capital outlay items have been recorded as expenditures when paid. There is no depreciation expense recorded in the financial statements.

L. **Interfund Transactions.** Transfers of resources from a fund receiving revenue to the fund through which the resources are to be expended are recorded as operating transfers, and are reported as other financial sources (uses) in the governmental fund types.

Nonrecurring or nonroutine transfers of equity between funds (including fund lapses) are recorded as equity transfers and, accordingly, are reported as additions or deductions from fund balances of governmental fund types.

M. **Fund Balance Reserves and Designation.** The State's fund balance reserves represent those portions of fund balance (1) not appropriated for expenditure or (2) legally segregated for specific future use. In the accompanying Combined Balance Sheet, reserves for assets to be used to pay for the State's revenue bond indebtedness is an example of the former. Reserves for encumbrances and other specific purposes are examples of the latter.

N. **Compensated Employee Absences.** All permanent full-time and permanent part-time employees earn paid vacation leave. Temporary and intermittent employees and Board and Commission members are not eligible for paid vacation leave.

Permanent full-time employees earn twelve days of vacation annually from the first through the fifth year of employment. After completion of the fifth year, their vacation time increases by one day for each additional year of continuous employment until the sixteenth year of employment, when a maximum of twenty-five days of annual vacation leave is earned per year.

Employees who leave State government for any reason will be paid for any unused vacation leave earned. Upon the employee's death, the beneficiary will be paid for that leave.

All permanent full-time and permanent part-time employees earn paid sick leave. Temporary and intermittent employees and Board and Commission members are not eligible for paid sick leave.

Permanent full-time employees earn twelve days sick leave annually from the first through the fifth year of employment with the State. After completion of the fifth year, their sick leave time increases for each continuous year of service through the twentieth year, at which time an employee earns thirty days of sick leave per year. The maximum accrual of sick leave is one hundred and eighty days.

Employees who retire, or who are eligible for retirement, are paid one-fourth of their unused sick leave, not to exceed payment for three hundred and sixty hours. Employees who leave the State prior to retirement are not paid for their unused sick leave.

Under the cash basis of accounting, employee absences are expensed when paid. There have been no provisions made for accrual of any vested employee benefits.

O. **Totals-Memorandum Only.** The "Totals-Memorandum Only" column represents an aggregation of the individual combined financial statements. The totals column is presented for overview informational purposes and does not represent consolidated financial information.

2. **Short-term Investment Pool.**

Temporary idle cash held in a fund may be invested in the Short-term Investment Pool. The State Investment Officer, who manages the pool, invests the cash in short-term interest-bearing securities and distributes the interest earnings on a weighted average basis to the respective funds. At June 30, 1984, $204,832,000 was invested in the pool.

The Short-term Investment Pool is accounted as an agency fund. At June 30, 1984, $204,407,000 of investments were owned by the pool. The $425,000 variance results from accrued interest receivable not being booked as revenue in the investment pool since the fund is on a cash basis of accounting. The pool paid its member funds interest ranging from 9.27% to 11.30% during the year ending June 30, 1984.

3. **Bonds Payable.**

The outstanding bond issues are not general obligations of the State of Nebraska. The Highway bonds are special obligations of the State payable from motor fuel taxes and other highway user fees. Currently, the State of Nebraska does not have long-term obligations recorded in the General Long-Term Debt Account Group. Therefore, these bonds are not presented in the financial statements. At June 30, 1984, $759,000 was held in the Debt Service Fund for retirement of principal and interest.

All University of Nebraska and State College bond issues, except the Series of 1983 bonds, are payable from the net revenues of operation of the revenue generating facilities. Such facilities include student housing, dining, and parking. The University of Nebraska and State Colleges Facilities Bonds, Series of 1983, are payable from a special allocation of a portion of the Nebraska State cigarette tax. At June 30, 1984, cash and investments held by the bond trustees for these bonds funds amounted to $30,180,000.

SCHEDULE OF CHANGES IN LONG TERM DEBT
For the Year Ended June 30, 1984
(Dollars in Thousands)

DESCRIPTION	OUTSTANDING JULY 1, 1983	ISSUED	REDEEMED	OUTSTANDING JUNE 30, 1984
Highway Bonds (5.926% average) Series of 1969, $1,000,000 due annually through November, 1989.	$ 7,000	$	$1,000	$ 6,000
University of Nebraska:				
University of Nebraska-Lincoln Students Fees and Facilities Bonds (3.40-4.20%). Series of 1964 and 1966, due annually in amounts ranging from $675,000 to $1,325,000 through July, 2001.	17,115		780	16,335
University of Nebraska Medical Center Revenue Bonds (5.3-6.0%), Series 1976. On May 18, 1984 The Board of Regents issued 1984 Series Bonds to defease the 1976 issue.	555		555	
University of Nebraska Medical Center Revenue Bonds (6.75-9.70%). Series of 1984, due annually in amounts ranging from $60,000 to $155,000 through May, 1998.		1,410		1,410
University of Nebraska Facilities Revenue Bonds (6.5-9.15%), Series of 1983, due annually in amounts ranging from $815,000 to $1,615,000 through 1994.		11,585		11,585

SCHEDULE OF CHANGES IN LONG TERM DEBT (Continued)
For the Year Ended June 30, 1984
(Dollars in Thousands)

DESCRIPTION	OUTSTANDING JULY 1, 1983	ISSUED	REDEEMED	OUTSTANDING JUNE 30, 1984
Chadron State College:				
Student Fees and Facilities Revenue Bonds (3.60-3.70%). Series of 1965, due annually in amounts ranging from $135,000 to $250,000 through July, 1998.	2,840		160	2,680
Facilities Revenue Bonds (4.625%) Series of 1966, due annually in amounts ranging from $60,000 to $120,000 through July, 1998.	1,370		80	1,290
Kearney State College:				
Student Fees and Facilities Revenue bonds (4.25-4.30%) Series of 1966, due annually in amounts ranging from $170,000 to $505,000 through July, 2006.	7,375		200	7,175
Student Fees and Facilities Revenue Bonds, Series of 1964, due 1967, not redeemed by bondholder.	5			5
Student Fees and Facilities Revenue Bonds (7.25-10.5%), Series of 1983, due annually in amounts ranging from $35,000 to $250,000 beginning July 1, 1987 through 2006.	2,200			2,200
Bond Anticipation Notes (10%), Series of 1982, due April 1985. In March, 1982 the bond anticipation notes were redeemed in whole at the option of the Board of Trustees	2,875		2,875	
Peru State College:				
Student Fees and Facilities Revenue bonds (3.6-3.75%). Series of 1964, due annually in amounts ranging from $70,000 to $95,000 through July 1994.	875		65	810
Student Fees and Facilities Revenue Bonds (4.3-4.375%), Series of 1966, due annually in amounts ranging from $40,000 to $185,000 through July, 1999.	1,375		40	1,335
Wayne State College:				
Refunding Revenue Bonds (3.75%). Series of 1963, due annually in amounts ranging from $165,000 to $185,000 through July, 1988.	860		160	700
Student Fees and Facilities Revenue Bonds (3.375-3.4%), Series of 1964, due annually in amounts ranging from $24,000 to $27,000 through July, 1988.	125		23	102
Student Fees and Facilities Revenue Bonds (5.75%), series of 1970, due annually in amounts ranging from $25,000 to $180,000 through July, 1996.	1,330		115	1,215
Other:				
Nebraska State Colleges Facilities Revenue Bonds (6.50-9.25%), Series of 1983, due annually in amounts ranging from $165,000 to $300,000		2,360		2,360
	$45,900	$15,355	$6,053	$55,202

SCHEDULE OF PRINCIPAL MATURITY
As of June 30, 1984
(Dollars in Thousands)

YEAR	UNIVERSITY	STATE COLLEGES	HIGHWAY	TOTAL
1985	$ 1,685	$ 914	$1,000	$ 3,599
1986	1,760	985	1,000	3,745
1987	1,870	1,021	1,000	3,891
1988	1,820	1,057	1,000	3,877
1989	2,010	1,010	1,000	4,020
Thereafter	20,185	14,885	1,000	36,070
TOTAL	$29,330	$19,872	$6,000	$55,202

4. Adjustments to Beginning Fund Balance/Retained Earnings.

In years prior to 1984, the State's financial statements were presented on the basis of accounting adopted for budgetary purposes. Certain changes were made for the fiscal year ended June 30, 1984 to present the statements in closer compliance with governmental accounting standards.

Although the financial statements for 1984 continue to be on a cash basis, the change in financial statement presentation has resulted in several reclassifications to the June 30, 1984 beginning fund balances. The following schedule details the restatements:

RESTATEMENT OF BEGINNING FUND BALANCE/RETAINED EARNINGS
(Dollars in Thousands)

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TRUST AND AGENCY	COLLEGE AND UNIVERSITY	TOTAL
Fund Balance/Retained Earnings June 30, 1983	$40,042	$61,740	$931	$4,037	$7,370	$370,390	$45,777	$530,287
Reclassifications:								
To record federal grant advances as a liability	(10,057)	(764)						(10,821)
To record revenues in the States Highway Bridge Fund		2,626						2,626
To record revenue in the Public Service Commission Trust Fund						316		316
To record the receipt of pension contributions						19,481		19,481
To correct accounting of Agency Funds						(830)		(830)
To correct accounting of student loans							(865)	(865)
To record revenue bonds							(16,778)	(16,778)
Fund Balance/Retained Earnings June 30, 1983, as adjusted	$29,985	$63,602	$931	$4,037	$7,370	$389,357	$28,134	$523,416

5. Comparison of Budgetary Presentation vs. Financial Statement Presentation.

The financial statements have been prepared on the cash basis of accounting. However, governmental accounting standards recommend a presentation of the various funds in a format that differs from the State's budgetary presentation.

The budgetary presentation groups funds into fund types that are generally determined by source of revenue. Governmental accounting standards for financial statement presentation groups funds on a functional level. As a result, the State's budgetary funds and programs were reviewed and converted to the appropriate fund for financial statement purposes through an automated conversion process. A table is included in the Statistical Section that details the conversion process.

The funds that are presented in the financial statements include fund balances from various budgetary fund types. Following is a reconciliation of the General Fund and Internal Service Fund (dollars in thousands):

GENERAL FUND COMPARISON
BUDGETARY PRESENTATION TO FINANCIAL STATEMENT PRESENTATION

Fund Balance, June 30, 1984, Budgetary Presentation	$46,563
Add Budgetary Fund Types:	
Cash	16,154
Revolving	39
Trust	269
Fund Balance, June 30, 1984, Financial Statement Presentation	$63,025

INTERNAL SERVICE FUND COMPARISON
BUDGETARY PRESENTATION TO FINANCIAL STATEMENT PRESENTATION

Fund Balance, June 30, 1984, Revolving Funds, Budgetary Presentation	$19,138
Add:	
Other Budgetary Funds Presented in the Financial Statements as Internal Service Funds:	
Cash Funds	275
Capital Projects Funds	198
Other Adjustments	47
Less:	
Revolving Funds Presented in Financial Statements Funds Other Than Internal Service:	
General Fund	(293)
College and University Fund	(12,120)
Fund Balance, June 30, 1984, Internal Service Funds, Financial Statement Presentation	$ 7,245

6. Due To/From Other Funds.

Interfund advances of $75,000 have been made from the General Fund to the Correctional Services Internal Service Fund. The advances were approved by the Legislature for the purchase of equipment. The advance is to be repaid by June 30, 1985.

7. Pension Plans.

A. **State Employees Retirement System.** This plan is a defined contribution retirement plan. It is administered by a third party. The financial statements do not include assets of the plan.

Upon a member's retirement, an annuity is purchased equal to the employee's contribution plus the employer's matching share. Participation in the plan is required upon reaching the age of 30 and completion of two years of continuous service. Each member contributes 3.6 percent of the first $24,000 of compensation earned in the calendar year and 4.8 percent of compensation over $24,000. The State matches a member's contribution at a rate of 156 percent. A member's benefits are vested after five years of plan participation.

Members contributed $5,336,000 and the State contributed $8,322,000 during the fiscal year ending June 30, 1984. Net assets of the plan as of June 30, 1984 were $118,704,000.

B. **County Employees Retirement System.** This plan is a defined contribution retirement plan that covers employees of the 33 counties who are participating. The plan is also administered by a third party. The financial statements do not include assets of the plan.

Participation in the plan is required upon reaching the age of 25 and completion of one year of continuous service. Members contribute 3.2 percent of their compensation earned for the calendar year with a county match of 150 percent.

Members contributed $1,030,000 and counties contributed $1,544,000 during the fiscal year ending June 30, 1984. Net assets of the plan as of June 30, 1984 were $15,235,000.

C. **School Retirement System.** This plan is a defined benefit plan that covers all public school employees who are employed on at least a half-time basis.

Participation is mandatory for all employees age 21 and over. Employees of higher education institutions are not included in the plan. Omaha Public Schools have their own plan; however, the State pays a service annuity for retirees of $3.50 a month for every year of creditable service.

The State's contribution is based on an annual actuarial valuation, the most recent having been completed for the year ended June 30, 1983. The plan is funded by the State's annual appropriation; by each employee's contribution of 3.5 percent of their total compensation; and by each school district's contribution of 100 percent of the employee's contribution. For the year ending June 30, 1984 the State contributed $4,555,000, employees contributed $14,403,000 and employers contributed $12,971,000. Employees' benefits are vested after five full years of service.

Net assets (at cost) of the plan as of June 30, 1984 were $335,856,000 which includes $61,443,000 of assets held by a third party and not included on the financial statements. The unfunded accrued liability as of June 30, 1983 was $28,399,000.

D. **Judges' Retirement System.** There are two defined benefit plans for judges - Original and Future. The plans are funded by members' contributions, a portion of the court fees, the State's contributions, and the municipalities' matching of members' contributions.

The State's contribution is based on an annual actuarial valuation, the most recent having been completed for the year ended June 30, 1983. The judges contribute either four or six percent of their salary in the Original Plan or six percent of their salary in the Future Plan. For the year ending June 30, 1984 the State contributed $770,000, judges contributed $376,000, and court fees and municipal matching contributions were $508,000. Benefits vest when the judge takes office.

Net assets (at cost) of the plan as of June 30, 1984 were $16,419,000. The unfunded accrued liability as of June 30, 1983 was $1,628,000.

E. **State Patrol Retirement.** This plan is a defined benefit plan that covers all State Patrolmen. Patrolmen are required to contribute eight percent of their annual compensation.

The State's contribution is based on an annual actuarial valuation, the most recent having been completed for the year ended June 30, 1984. For the year ending June 30, 1984 the State General Fund contributed $1,370,000, the Patrolmen contributed $685,000 and the State Patrol contributed $685,000. Benefits are fully vested after 10 years of service.

Net assets (at cost) of the plan as of June 30, 1984 were $36,548,000. The unfunded accrued liability as of June 30, 1983 was $11,051,000.

F. **Deferred Compensation.** The Deferred Compensation program is a legislatively approved retirement program which allows State employees to voluntarily defer a portion of their income until a future date. The State makes no contributions. Net assets of the program as of June 30, 1984 were $9,292,000.

8. **Commitments and Contingencies.**

A. **Grants and Contracts.** The State participates in various federally assisted grant programs that are subject to review and audit by the grantor agencies. Any disallowance resulting from a federal audit may become a liability of the State.

The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the State expects such amounts, if any, to be immaterial.

B. **Leases.** The State has entered into various leases for land, buildings, and equipment. These leases contain continuation clauses providing for cancellation within certain time periods. Additionally, all leases contain nonappropriation clauses indicating that continuation of the lease is subject to funding by the Legislature. It is expected that in the normal course of business, most of these leases will be replaced by similar leases. For the year ended June 30, 1984, all lease payments have been expensed. The information necessary for additional disclosures for rents, capital and operating leases and disclosure by lessors is not available.

C. **Litigation.** The State is named as a party in legal proceedings which occur in the normal course of governmental operations. The State, its officials and employees are also defendents in numerous other lawsuits, many of which seek recovery of monetary damages of an unspecified amount. It is not possible at the present time to estimate the ultimate outcome or liability, if any, of the State in respect to the various proceedings.

COMBINING AND INDIVIDUAL FUND STATEMENTS

GENERAL FUND

The General Fund is maintained to account for all financial resources and transactions not accounted for in another fund. The following General Fund statements are based on principles of governmental accounting and financial reporting and will not equate to the budgetary basis general fund.

State of Nebraska

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE ARISING FROM CASH TRANSACTIONS—GENERAL FUND

June 30, 1984

(Dollars in Thousands)

ASSETS:	
Cash and Cash Equivalents	$50,645
Due from Short-Term Investment Pool	21,408
Loans Receivable	1,075
Due From Other Funds	75
TOTAL ASSETS	$73,203
LIABILITIES AND FUND BALANCE	
LIABILITIES:	
Due To Other Governments	$ 9,621
Customer Deposits	532
Other	25
TOTAL LIABILITIES	10,178
FUND BALANCE:	
Reserved For Encumbrances	17,121
Unreserved	45,904
TOTAL FUND BALANCE	63,025
TOTAL LIABILITIES AND FUND BALANCE	$73,203

State of Nebraska

STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCE— GENERAL FUND

For the Year Ended June 30, 1984

(Dollars in Thousands)

REVENUES:	
Taxes	$ 758,991
Intergovernmental	322,256
Licenses, Fees and Permits	15,803
Charges for Services	25,320
Interest Income	11,727
Rents and Royalties	1,138
Other	3,057
TOTAL REVENUES	1,138,292
EXPENDITURES:	
General Government	38,838
Conservation of Natural Resources	13,005
Culture - Recreation	3,179
Economic Development & Assistance	33,224
Education	273,477
Health & Social Services	421,379
Public Safety	62,690
Regulation of Business & Professions	4,529
Transportation	2
Miscellaneous	71,134
TOTAL EXPENDITURES	921,457
Excess of Revenues Over Expenditures	216,835
OTHER FINANCING SOURCES (USES):	
Operating Transfers In	1,848
Operating Transfers Out	(188,044)
TOTAL OTHER FINANCING SOURCES (USES)	(186,196)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	30,639
FUND BALANCE, JULY 1	29,985
Equity Transfers	2,401
FUND BALANCE, JUNE 30	$ 63,025

State of Nebraska

SCHEDULE OF REVENUES BY SOURCE— GENERAL FUND

For the Year Ended June 30, 1984

(Dollars in Thousands)

REVENUES BY SOURCE	
TAXES:	
Individual Income	$302,654
Corporate Income	66,909
Miscellaneous Income	1,787
Sales and Use	303,121
Fuels	6,345
Severance	240
Alcohol	13,541
Tobacco	22,250
Pari-Mutuel	9,317
Insurance Premiums	14,003
Business and Franchise	16,200
Common Carrier Property	2,464
Property	160
TOTAL TAXES	758,991
INTERGOVERNMENTAL:	
Federal	292,161
Local Governments	17,700
Other	12,395
TOTAL INTERGOVERNMENTAL	322,256
LICENSES, FEES AND PERMITS:	
Motor Vehicle Drivers License	2,603
Motor Vehicle Registration and Title Fees	2,647
Other Vehicle Fees	23
General Business Fees	2,863
Registration Fees	1,131
Non-occupational Licenses, Permits and Fees	5,698
Tax, Fines, Forfeits and Penalties	831
Other Fees	7
TOTAL LICENSES, FEES AND PERMITS	15,803
CHARGES FOR SERVICES:	
Professional and Technical Services	3,988
Maintenance of Residents	14,554
Supplies, Materials, Publications	1,925
Other Services	4,853
TOTAL CHARGES FOR SERVICES	25,320
MISCELLANEOUS:	
Interest Income	11,727
Rents and Royalties	1,138
Other	3,057
TOTAL MISCELLANEOUS	15,922
TOTAL REVENUES	$1,138,292

State of Nebraska

SCHEDULE OF EXPENDITURES BY FUNCTION AND DEPARTMENT— GENERAL FUND

For the Year Ended June 30, 1984

(Dollars in Thousands)

	PERSONAL SERVICES	SERVICES AND SUPPLIES	CAPITAL OUTLAY	GOVERNMENT AID	TOTALS
GENERAL GOVERNMENT:					
Legislative Council	$ 3,935	$ 1,572	$ 147	$	$ 5,654
Supreme Court	8,769	472	171		9,412
District Courts	5,610	249	2		5,861
Auditor of Public Accounts	1,256	264			1,520
Attorney General	936	283	35		1,254
Department of Revenue	6,608	3,462	166		10,236
Department of Administrative Services	970	891	35		1,896
Other	2,283	682	40		3,005
TOTAL GENERAL GOVERNMENT	30,367	7,875	596		38,838
CONSERVATION OF NATURAL RESOURCES:					
Department of Water Resources	1,063	325	19	26	1,433
Natural Resources Commission	1,189	583	21	4,056	5,849
Environmental Control	1,919	699	101	3,004	5,723
TOTAL CONSERVATION OF NATURAL RESOURCES	4,171	1,607	141	7,086	13,005
CULTURE-RECREATION:					
Historical Society	1,675	342	62	155	2,234
Arts Council	225	97		623	945
TOTAL CULTURE – RECREATION	1,900	439	62	778	3,179
ECONOMIC DEVELOPMENT AND ASSISTANCE:					
Department of Agriculture	639	645	23	15	1,322
Department of Labor	13,878	4,840	90	4,732	23,540
Department of Economic Development	1,470	1,207	33	4,979	7,689
Other	433	89	1	150	673
TOTAL ECONOMIC DEVELOPMENT AND ASSISTANCE	16,420	6,781	147	9,876	33,224
EDUCATION:					
Department of Education	11,599	4,632	183	228,317	244,731
Library Commission	852	636	105	583	2,176
Education Television Commission	1,252	2,373	494		4,119
Technical Community Colleges				21,595	21,595
Other	243	136	47	430	856
TOTAL EDUCATION	13,946	7,777	829	250,925	273,477

State of Nebraska

SCHEDULE OF EXPENDITURES BY FUNCTION AND DEPARTMENT— GENERAL FUND (Continued)

For the Year Ended June 30, 1984

(Dollars in Thousands)

	PERSONAL SERVICES	SERVICES AND SUPPLIES	CAPITAL OUTLAY	GOVERNMENT AID	TOTALS
HEALTH AND SOCIAL SERVICES:					
Department of Agriculture	$ 2,242	$ 1,729	$ 45	$	$ 4,016
Department of Health	5,417	2,326	183	12,104	20,030
Department of Public Institutions	49,888	11,044	486	29,274	90,692
Department of Social Services	31,050	10,992	446	255,614	298,102
Department on Aging	562	178	9	7,249	7,998
Other	348	160	24	9	541
TOTAL HEALTH AND SOCIAL SERVICES	89,507	26,429	1,193	304,250	421,379
PUBLIC SAFETY:					
Fire Marshal	886	493	21		1,400
Department of Motor Vehicles	2,985	1,252	8	971	5,216
Adjutant General – Military Department	2,114	1,917	422	515	4,968
Department of Correctional Services	21,187	8,910	537	155	30,789
State Patrol	12,766	3,025	1,511		17,302
Commission on Law Enforcement and Criminal Justice	643	387	11	536	1,577
Other	1,101	265	72		1,438
TOTAL PUBLIC SAFETY	41,682	16,249	2,582	2,177	62,690
REGULATION OF BUSINESS AND PROFESSIONS:					
Public Service Commission	1,097	287	82		1,466
Liquor Control Commission	711	135	16		862
Equal Opportunity Commission	606	262	4		872
Other	923	385	21		1,329
TOTAL REGULATION OF BUSINESS AND PROFESSIONS	3,337	1,069	123		4,529
TRANSPORTATION:					
Branch Rail Revitalization Council		2			2
TOTAL TRANSPORTATION		2			2
MISCELLANEOUS:					
State Treasurer				36,588	36,588
Department of Revenue				25,464	25,464
Employees Retirement Board	5	2		6,777	6,784
Office of Risk Management	1,966	239	1		2,206
Attorney General	85	6	1		92
TOTAL MISCELLANEOUS	2,056	247	2	68,829	71,134
STATE TOTAL	$203,386	$68,475	$5,675	$643,921	$921,457

SPECIAL REVENUE FUNDS

Specific revenues which are legally restricted to expenditure for particular activities are accounted for in Special Revenue Funds. A brief description of each fund follows.

Cash Reserve Fund. This fund accounts for a special sales tax levied to accumulate a limited amount of tax revenue. This fund may only be used to meet current obligations of the General Fund should the General Fund not have sufficient funds. The General Fund must repay the Cash Reserve Fund when sufficient funds are available.

Licensing Fund. This fund accounts for all activities of agencies, boards, and commissions whose primary function is licensing individuals and regulating the professions. This is a diverse group of professions including abstracters, medical professions, barbers, engineers and architects, and accountants.

Industry Regulation. This fund accounts for activities of the Department of Banking and Finance, the Department of Insurance, and Power Review Board whose primary function is regulation of their respective industry. Revenue is generated from assessments on the regulated businesses.

Highway Fund. This fund accounts for the activities of the Department of Motor Vehicles and the Department of Roads in relation to gas taxes and other highway user fees.

Economic Development. This fund accounts for activities to develop and promote the growth of industry, commerce and tourism, and utilization of resources within Nebraska.

Aircraft Fuels Tax. This fund accounts for the activities relating to aircraft fuels tax, which is administered by the Department of Aeronautics for the support and maintenance of public airports.

Agriculture Development and Marketing. This fund accounts for the activities of agencies, boards, and commissions relating to agriculture development and marketing. Primary responsibility is within the Department of Agriculture; however, the Beef Industry Development Board and the Wheat Board also have duties in this area.

Game and Parks. This fund accounts for the activities related to the Nebraska Game and Parks Commission, which is responsible for the development and preservation of the fish and wildlife resources of Nebraska, and operation and administration of the State park system.

Energy Conservation. This fund accounts for activities relating to the oil and gas severance taxes as well as energy conservation and development activities. The State Energy Office is responsible for providing technical assistance on energy conservation and development, distributing funds for the school weatherization program, and administering and distributing federal funds provided to the State in the area of energy efficiency.

State of Nebraska

COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM CASH TRANSACTIONS— ALL SPECIAL REVENUE FUNDS

June 30, 1984

(Dollars in Thousands)

	CASH RESERVE	LICENSING FUND	INDUSTRY REGULATION	HIGHWAY FUND
ASSETS:				
Cash and Cash Equivalents	$ 1	$ 138	$ 104	$ 2,053
Due From Short-Term Investment Pool	37,046	2,995	2,282	41,519
TOTAL ASSETS	$37,047	$3,133	$2,386	$43,572
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Due to Other Governments	$	$	$	$ 440
Customer Deposits				54
Other				
TOTAL LIABILITIES				494
FUND BALANCES:				
Reserved for:				
Encumbrances		104	247	2,147
Other Specific Purposes	37,047	3,029	2,139	40,931
TOTAL FUND BALANCES	37,047	3,133	2,386	43,078
TOTAL LIABILITIES AND FUND BALANCES	$37,047	$3,133	$2,386	$43,572

ECONOMIC DEVELOPMENT	AIRCRAFT FUELS TAX	AGRICULTURE DEVELOPMENT MARKETING	GAME AND PARKS	ENERGY CONSERVATION	TOTALS
$ 22	$ 181	$ 77	$ 428	$ 549	$ 3,553
737	3,540	1,061	9,555	4,789	103,524
$759	$3,721	$1,138	$9,983	$5,338	$107,077
$ 3	$	$	$ 120	$ 101	$ 664
3					57
			8		8
6			128	101	729
66	17		1,037	4,536	8,154
687	3,704	1,138	8,818	701	98,194
753	3,721	1,138	9,855	5,237	106,348
$759	$3,721	$1,138	$9,983	$5,338	$107,077

State of Nebraska

COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES— ALL SPECIAL REVENUE FUNDS

For the Year Ended June 30, 1984

(Dollars in Thousands)

	CASH RESERVE	LICENSING FUND	INDUSTRY REGULATION	HIGHWAY FUND
REVENUES:				
Taxes	$35,539	$ 427	$ 1	$123,834
Intergovernmental		9		122,146
Licenses, Fees and Permits		4,545	4,742	43,238
Charges for Services		50	578	1,748
Interest Income	1,508	318	757	3,065
Rents and Royalties				352
Other		30	219	2,786
TOTAL REVENUES	37,047	5,379	6,297	297,169
EXPENDITURES:				
Regulation of Business and Professions		5,104	3,620	
Transportation				295,089
Economic development and Assistance				
Conservation of Natural Resources				
TOTAL EXPENDITURES		5,104	3,620	295,089
Excess of Revenues Over (Under) Expenditures	37,047	275	2,677	2,080
OTHER FINANCING SOURCES (USES):				
Operating Transfers In		24		1,902
Operating Transfers Out		(447)	(1)	(2,011)
TOTAL OTHER FINANCING SOURCES (USES)		(423)	(1)	(109)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	37,047	(148)	2,676	1,971
FUND BALANCES, JULY 1		3,281	1,710	41,107
Equity Transfers			(2,000)	
FUND BALANCES, JUNE 30	$37,047	$3,133	$2,386	$43,078

ECONOMIC DEVELOPMENT	AIRCRAFT FUELS TAX	AGRICULTURE DEVELOPMENT MARKETING	GAME AND PARKS	ENERGY CONSERVATION	TOTALS
$1,508	$ 1,128	$3,918	$ 1,625	$3,962	$171,942
50	11,134		2,962	4,382	140,683
31			8,392	14	60,962
77	22		1,027	17	3,519
67	291	163	956	344	7,469
	643		1,230		2,225
8	547	2	247	152	3,991
1,741	13,765	4,083	16,439	8,871	390,791
					8,724
	13,537				308,626
1,621		4,558			6,179
			22,176	5,997	28,173
1,621	13,537	4,558	22,176	5,997	351,702
120	228	(475)	(5,737)	2,874	39,089
	601		5,848	44	8,419
(7)	(6)		(238)	(1)	(2,711)
(7)	595		5,610	43	5,708
113	823	(475)	(127)	2,917	44,797
640	2,898	1,613	9,982	2,371	63,602
				(51)	(2,051)
$ 753	$ 3,721	$1,138	$9,855	$5,237	$106,348

DEBT SERVICE FUND

The Debt Service Fund is maintained to account for the accumulation of resources for and the payment of principal and interest on general long-term debt. Highway Revenue Bond activity is the only indebtedness in this fund.

State of Nebraska

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE ARISING FROM CASH TRANSACTIONS— DEBT SERVICE FUND

June 30, 1984

(Dollars in Thousands)

ASSETS:	
Cash and Cash Equivalents	$100
Due from Short-Term Investment Pool	659
TOTAL ASSETS	$759
LIABILITIES AND FUND BALANCE	
FUND BALANCE:	
Designated for Debt Service	$759

State of Nebraska

STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCE— DEBT SERVICE FUND

For the Year Ended June 30, 1984

(Dollars in Thousands)

REVENUES:	
Interest Income	$ 62
EXPENDITURES:	
Bond Principal Retirement	1,000
Bond Interest	377
Other	1
TOTAL EXPENDITURES	1,378
Excess of Expenditures Over (Under) Revenues	(1,316)
OTHER FINANCING SOURCES (USES):	
Operating Transfers In	1,144
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(172)
FUND BALANCE, JULY 1	931
FUND BALANCE, JUNE 30	$ 759

CAPITAL PROJECTS FUND

The Capital Projects Fund is maintained to account for the acquisition or construction of major capital facilities.

State of Nebraska

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCE ARISING FROM CASH TRANSACTIONS— CAPITAL PROJECTS FUND

June 30, 1984

(Dollars in Thousands)	
ASSETS:	
Cash and Cash Equivalents	$ 536
Due from Short-Term Investment Pool	3,007
TOTAL ASSETS	$3,543
LIABILITIES AND FUND BALANCE	
FUND BALANCE:	
Reserved for:	
Encumbrances	$ 206
Other Specific Purposes	3,337
TOTAL LIABILITIES AND FUND BALANCE	$3,543

State of Nebraska

STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCE— CAPITAL PROJECTS FUND

For the Year Ended June 30, 1984

(Dollars in Thousands)	
REVENUES:	
Taxes	$4,875
Intergovernmental	521
Interest Income	352
Other	29
TOTAL REVENUES	5,777
EXPENDITURES:	
Personal Services	114
Operating	1,192
Capital Outlay:	
Buildings	5,289
Equipment	435
Motor Vehicles	291
Other Improvements	501
Services and Supplies	15
TOTAL EXPENDITURES	7,837
Excess of Expenditures Over (Under) Revenues	(2,060)
OTHER FINANCING SOURCES (USES):	
Operating Transfers In	4,061
Operating Transfers Out	(2,345)
TOTAL OTHER FINANCING SOURCES (USES)	1,716
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(344)
FUND BALANCE, JULY 1	4,037
Equity Transfers	(150)
FUND BALANCE, JUNE 30	$3,543

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the operations of State agencies which provide goods and services to other departments or agencies within State government on a cost-reimbursement basis. A brief description of each fund follows.

Records Management. This fund accounts for the micrographics services and warehousing of records by the Records Management Division of the Secretary of State.

Correctional Services. The activities of the Federal Surplus Property program and Correctional Industries, both in the Department of Corrections, are accounted for in this fund.

Buildings and Grounds. The activities of the Department of Administrative Services, Building Division, for space rental, office and storage, and operating the parking areas are accounted for in this fund.

General Services. This fund accounts for the operations of central services provided by the Department of Administrative Services, Materiel Division. These operations are the central mail room, printing, central stores, purchasing services, surplus State property, and other miscellaneous office services.

Communications. This fund accounts for the activities of the central communications network maintained by the Department of Administrative Services, Communications Division.

Central Data Processing. The central data processing operations maintained by the Department of Administrative Services, Data Processing Division, are accounted for in this fund.

Transportation Services Bureau. This fund accounts for the operations of the central motor pool, which is under the Department of Administrative Services, Transportation Services Bureau.

State of Nebraska

COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND EQUITY ARISING FROM CASH TRANSACTIONS— INTERNAL SERVICE FUNDS

June 30, 1984

(Dollars in Thousands)

	RECORDS MANAGEMENT	CORRECTIONAL SERVICES	BUILDINGS AND GROUNDS
ASSETS:			
Cash and Cash Equivalents	$ 14	$ 36	$115
Due from Short-Term Investment Pool	191	852	500
TOTAL ASSETS	$205	$888	$615
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Due to Other Funds	$	$ 75	$
Other			
TOTAL LIABILITIES		75	
FUND EQUITY:			
Reserved for Encumbrances	52	216	140
Unreserved	153	597	475
TOTAL FUND EQUITY	205	813	615
TOTAL LIABILITIES AND FUND EQUITY	$205	$888	$615

GENERAL SERVICES	COMMUNICATIONS	CENTRAL DATA PROCESSING	TRANSPORTATION SERVICES	TOTALS
$ 63	$ 329	$ 240	$ 53	$ 850
1,301	1,473	795	1,526	6,638
$1,364	$1,802	$1,035	$1,579	$7,488
$	$	$	$	$ 75
168	———	———	———	168
168	———	———	———	243
397	1,358	217	634	3,014
799	444	818	945	4,231
1,196	1,802	1,035	1,579	7,245
$1,364	$1,802	$1,035	$1,579	$7,488

State of Nebraska

COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND EQUITY— INTERNAL SERVICE FUNDS

For the Year Ended June 30, 1984

(Dollars in Thousands)

	RECORDS MANAGEMENT	CORRECTIONAL SERVICES	BUILDINGS AND GROUNDS
OPERATING REVENUES:			
Charges for Services	$436	$4,147	$2,823
Interest Income	19	55	57
Other	4	12	11
TOTAL OPERATING REVENUES	459	4,214	2,891
OPERATING EXPENDITURES:			
Personal Services	232	566	2,034
Services and Supplies	212	3,125	2,206
Capital Outlay	89	81	33
TOTAL OPERATING EXPENDITURES	533	3,772	4,273
Operating Income (Loss)	(74)	442	(1,382)
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	107		1,678
Operating Transfers Out		(9)	(1)
TOTAL OTHER FINANCING SOURCES (USES)	107	(9)	1,677
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	33	433	295
FUND EQUITY, JULY 1	172	380	320
Equity Transfers			
FUND EQUITY, JUNE 30	$205	$ 813	$ 615

GENERAL SERVICES	COMMUNICATIONS	CENTRAL DATA PROCESSING	TRANSPORTATION SERVICES	TOTALS
$5,716	$5,985	$ 9,692	$2,410	$31,209
111	107	57	156	562
7	2	210	252	498
5,834	6,094	9,959	2,818	32,269
1,428	210	3,844	196	8,510
4,378	5,722	2,792	1,092	19,527
261	72	3,539	2,188	6,263
6,067	6,004	10,175	3,476	34,300
(233)	90	(216)	(658)	(2,031)
302	35			2,122
(3)		(1)	(2)	(16)
299	35	(1)	(2)	2,106
66	125	(217)	(660)	75
1,130	1,677	1,252	2,439	7,370
			(200)	(200)
$1,196	$1,802	$ 1,035	$1,579	$ 7,245

TRUST AND AGENCY FUNDS

Trust and agency funds are used to account for assets held by the State of Nebraska in a fiduciary capacity. The State has many trust and agency funds which are listed below.

Expendable Trust Funds
Temporary School Fund
M. B. Amos Trust
J. M. Amos Trust
Public Service Commission Trusts
Excess Liability Fund
Dormant Trust
Veterans Aid Income
Lydick Trust
Agriculture and University Land Lease
Second Injury Fund
Vocational Rehabilitation
Canteen and Welfare Fund
Youth Development Center Scholarship Fund
State Employee Insurance Fund
Escheat Fund

Nonexpendable Trust Funds
Bessey Memorial
Aeronautics Trust
Normal School Endowment
Nebraska Veterans Aid
Permanent School Fund
Permanent University Endowment
Agriculture College Endowment
J. J. Soukup

Pension Trust Funds
Judges Retirement System
State Patrol Retirement System
State Employee Retirement System
County Employee Retirement System
Deferred Compensation
School Employees Retirement System

Agency Funds
Local Government Fund
Federal Letters of Credit and Block Grants
Ohio College Library Service
Short-Term Investment Pool
Social Security Contribution Fund
Imprest Payroll Fund
Severance Tax Fund
Court Ordered Settlement

State of Nebraska

COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES ARISING FROM CASH TRANSACTIONS— ALL TRUST AND AGENCY FUNDS

June 30, 1984

(Dollars in Thousands)

	EXPENDABLE TRUST	PENSION TRUST	NONEXPENDABLE TRUST	AGENCY	TOTALS
ASSETS:					
Cash and Cash Equivalents	$ 975	$ 171	$ 63	$ 16,128	$ 17,337
Investments, at Cost	5,945	320,180	96,758	204,406	627,289
Due from Short-Term Investment Pool	12,428	7,170	349	12,202	32,149
Other		29			29
TOTAL ASSETS	$19,348	$327,550	$97,170	$232,736	$676,804
LIABILITIES AND FUND BALANCE					
LIABILITIES:					
Bank Overdrafts	$	$ 170	$	$	$ 170
Member Funds Deposits				204,407	204,407
Due to Other Governments				15,883	15,883
Employee Withholding and State Contributions				11,823	11,823
Other	16			623	639
TOTAL LIABILITIES	16	170		232,736	232,922
FUND BALANCE:					
Reserved for:					
Encumbrances	149	64			213
Other Specific Purposes	19,183		97,170		116,353
Employees Retirement System		327,316			327,316
TOTAL FUND BALANCE	19,332	327,380	97,170		443,882
TOTAL LIABILITIES AND FUND BALANCE	$19,348	$327,550	$97,170	$232,736	$676,804

State of Nebraska

COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES ARISING FROM CASH TRANSACTIONS— EXPENDABLE TRUST FUNDS

June 30, 1984

(Dollars in Thousands)

	TEMPORARY SCHOOL	PUBLIC SERVICE COMMISSION	EXCESS LIABILITY	VETERANS AID INCOME
ASSETS:				
Cash and Cash Equivalents	$ 753	$	$ 1	$ 29
Due from Short-Term Investment Pool	8,141	502	13	661
Investments, at Cost			5,926	
TOTAL ASSETS	$8,894	$502	$5,940	$690
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Other	$	$	$	$
FUND BALANCE:				
Reserved For:				
Encumbrances	147			
Other Specific Purposes	8,747	502	5,940	690
TOTAL FUND BALANCE	8,894	502	5,940	690
TOTAL LIABILITIES AND FUND BALANCE	$8,894	$502	$5,940	$690

SECOND INJURY	VOCATIONAL REHABILITATION	CANTEEN AND WELFARE	ESHEAT TRUST	OTHER	TOTALS
$ 1	$	$ 86	$18	$ 87	$ 975
1,114	963	528	14	492	12,428
				19	5,945
$1,115	$963	$614	$32	$598	$19,348
$	$	$ 16	$	$	$ 16
			2		149
1,115	963	598	30	598	19,183
1,115	963	598	32	598	19,332
$1,115	$963	$614	$32	$598	$19,348

State of Nebraska

COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES— EXPENDABLE TRUST FUNDS

For the Year Ended June 30, 1984

(Dollars in Thousands)

	TEMPORARY SCHOOL	PUBLIC SERVICE COMMISSION	EXCESS LIABILITY	VETERANS AID INCOME
REVENUES:				
Rents and Royalties	$14,486	$	$	$
Insurance Premium Tax				
Charges for Services	151			
Escheat Revenue				
Interest	1,073	25	698	65
Contributions		566		
Other	65		52	1
TOTAL REVENUES	15,775	591	750	66
EXPENDITURES:				
General Government		407	275	
Education	23,427			
Health and Social Services				976
TOTAL EXPENDITURES	23,427	407	275	976
Excess of Revenues Over (Under) Expenditures	(7,652)	184	475	(910)
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	5,961			915
Operating Transfers Out				
TOTAL OTHER FINANCING SOURCES (USES)	5,961			915
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,691)	184	475	5
FUND BALANCES, JULY 1	10,585	318	5,465	685
FUND BALANCES, JUNE 30	$ 8,894	$502	$5,940	$690

SECOND INJURY	VOCATIONAL REHABILITATION	CANTEEN AND WELFARE	ESCHEAT TRUST	OTHER	TOTALS
$	$	$	$	$ 25	$14,511
991	991				1,982
		1,572		33	1,756
			714		714
38	30	74	3	34	2,040
		77			643
	2	4		142	266
1,029	1,023	1,727	717	234	21,912
			365	1	1,048
					23,427
258	347	1,750			3,331
258	347	1,750	365	1	27,806
771	676	(23)	352	233	(5,894)
			2		6,878
			(1,080)	(12)	(1,092)
			(1,078)	(12)	5,786
771	676	(23)	(726)	221	(108)
344	287	621	758	377	19,440
$1,115	$ 963	$ 598	$ 32	$598	$19,332

State of Nebraska

COMBINING STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES ARISING FROM CASH TRANSACTIONS— PENSION AND NONEXPENDABLE TRUST FUNDS

June 30, 1984

(Dollars in Thousands)

	PENSION TRUST FUNDS			
	SCHOOL RETIREMENT	JUDGES RETIREMENT	STATE PATROL RETIREMENT	TOTAL PENSION TRUST
ASSETS:				
Cash and Cash Equivalents	$ 145	$ 9	$ 17	$ 171
Due from Short-Term Investment Pool	7,008	111	51	7,170
Investments, at Cost	267,400	16,308	36,472	320,180
Prepaid Expenses			29	29
TOTAL ASSETS	$274,553	$16,428	$36,569	$327,550
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Bank Overdrafts	$ 140	$ 9	$ 21	$ 170
FUND BALANCES:				
Reserved For:				
Encumbrances	57	3	4	64
Other Specific Purposes				
Employees Retirement System	274,356	16,416	36,544	327,316
TOTAL FUND BALANCE	274,413	16,419	36,548	327,380
TOTAL LIABILITIES AND FUND BALANCE	$274,553	$16,428	$36,569	$327,550

NONEXPENDABLE TRUST							
AERONAUTICS TRUST	NEBRASKA VETERANS AID	PERMANENT SCHOOL FUND	PERMANENT UNIVERSITY ENDOWMENT	AGRICULTURE COLLEGE ENDOWMENT	OTHER	TOTAL NONEXPENDABLE TRUST	TOTALS (MEMORANDUM ONLY)
$ 3	$ 6	$ 53	$	$	$ 1	$ 63	$ 234
349						349	7,519
5,143	12,131	78,277	329	722	156	96,758	416,938
							29
$5,495	$12,137	$78,330	$329	$722	$157	$97,170	$424,720
$	$	$	$	$	$	$	$ 170
							64
5,495	12,137	78,330	329	722	157	97,170	97,170
							327,316
5,495	12,137	78,330	329	722	157	97,170	424,550
$5,495	$12,137	$78,330	$329	$722	$157	$97,170	$424,720

State of Nebraska

COMBINING STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES— PENSION AND NONEXPENDABLE TRUST FUNDS

For the Year Ended June 30, 1984

(Dollars in Thousands)

	PENSION TRUST FUNDS			
	SCHOOL RETIREMENT	JUDGES RETIREMENT	STATE PATROL RETIREMENT	TOTAL PENSION TRUST
OPERATING REVENUES:				
Member Contributions	$14,403	$ 376	$ 1,371	$16,150
State Contributions	4,555	770	1,377	6,702
Political Subdivision Contributions	12,971	31		13,002
Interest Income	19,309	1,185	2,671	23,165
Dividend Income	2,206	143	316	2,665
Gain On Sale of Investments	3,666	242	509	4,417
Rents and Royalties				
Other	50	477		527
TOTAL OPERATING REVENUES	57,160	3,224	6,244	66,628
OPERATING EXPENDITURES:				
Personal Services	316	9	5	330
Services and Supplies	231	14	23	268
Capital Outlay	11			11
Benefits	11,886	755	1,244	13,885
Refunds	3,597			3,597
Government Aid				
TOTAL OPERATING EXPENDITURES	16,041	778	1,272	18,091
Operating Income	41,119	2,446	4,972	48,537
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out	(1)			(1)
TOTAL OTHER FINANCING SOURCES (USES)	(1)			(1)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	41,118	2,446	4,972	48,536
FUND BALANCES, JULY 1	233,295	13,973	31,576	278,844
FUND BALANCES, JUNE 30	$274,413	$16,419	$36,548	$327,380

NONEXPENDABLE TRUST FUNDS							
AERONAUTICS TRUST	NEBRASKA VETERANS AID	PERMANENT SCHOOL FUND	PERMANENT UNIVERSITY ENDOWMENT	AGRICULTURE COLLEGE ENDOWMENT	OTHER	TOTAL NONEXPENDABLE TRUST	TOTALS (MEMORANDUM ONLY)
$	$	$	$	$	$	$	$ 16,150
							6,702
							13,002
631	803	5,770	31	68	16	7,319	30,484
	113	632	3	6		754	3,419
2	479	2,046	6	13	2	2,548	6,965
70		1,557				1,627	1,627
83		385				468	995
786	1,395	10,390	40	87	18	12,716	79,344
7							
61						7	337
7					7	68	336
						7	18
							13,885
							3,597
31						31	31
106					7	113	18,204
680	1,395	10,390	40	87	11	12,603	61,140
		1,080				1,080	1,080
(594)	(915)	(5,961)	(34)	(74)	(8)	(7,586)	(7,587)
(594)	(915)	(4,881)	(34)	(74)	(8)	(6,506)	(6,507)
86	480	5,509	6	13	3	6,097	54,633
5,409	11,657	72,821	323	709	154	91,073	369,917
$5,495	$12,137	$78,330	$329	$722	$157	$97,170	$424,550

State of Nebraska

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS— ALL AGENCY FUNDS

For the Year Ended June 30, 1984

(Dollars in Thousands)

	BALANCE JULY 1, 1983	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 1984
LOCAL GOVERNMENT FUND				
ASSETS				
Cash and Cash Equivalents	$ 6,436	$ 201,690	$ 204,521	$ 3,605
Due from Short-Term Investment Pool	1,036	82,495	78,421	5,110
TOTAL ASSETS	$ 7,472	$ 284,185	$ 282,942	$ 8,715
LIABILITIES				
Due to Government	$ 7,472	$ 110,244	$ 109,001	$ 8,715
FEDERAL LETTER OF CREDIT				
ASSETS				
Cash and Cash Equivalents	$ (206)	$ 1,261	$ 951	$ 104
LIABILITIES				
Due to Government	$ (206)	$ 1,241	$ 931	$ 104
SHORT-TERM INVESTMENT POOL				
ASSETS				
Cash and Cash Equivalents	$ (2,975)	$ 6,057,724	$ 6,054,748	$ 1
Investments, at Cost	148,744	5,097,039	5,041,377	204,406
TOTAL ASSETS	$145,769	$11,154,763	$11,096,125	$204,407
LIABILITIES				
Member Funds Deposits	$145,769	$1,016,347	$ 957,709	$204,407
SOCIAL SECURITY CONTRIBUTION FUND				
ASSETS				
Cash and Cash Equivalents	$ 555	$ 402,361	$ 402,359	$ 557
Due from Short-Term Investment Pool	1,329	204,979	199,440	6,868
TOTAL ASSETS	$ 1,884	$ 607,340	$ 601,799	$ 7,425
LIABILITIES				
Due to Government	$ 1,729	$ 202,067	$ 196,732	$ 7,064
Other	155	854	648	361
TOTAL LIABILITIES	$ 1,884	$ 202,921	$ 197,380	$ 7,425

	BALANCE JULY 1, 1983	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 1984
IMPREST PAYROLL FUND				
ASSETS				
Cash and Cash Equivalents	$ 11,843	$ 850,196	$ 850,216	$ 11,823
LIABILITIES				
Employee Withholdings and State Contributions	$ 11,843	$ 853,177	$ 853,197	$ 11,823
OTHER FUNDS				
ASSETS				
Cash and Cash Equivalents	$ 41	$ 8,840	$ 8,843	$ 38
Due from Short-Term Investment Pool	60	3,817	3,653	224
TOTAL ASSETS	$ 101	$ 12,657	$ 12,496	$ 262
LIABILITIES				
Other	$ 101	$ 5,187	$ 5,026	$ 262
TOTALS—ALL AGENCY FUNDS				
ASSETS				
Cash and Cash Equivalents	$ 15,694	$ 7,522,072	$ 7,521,638	$ 16,128
Due from Short-Term Investment Pool	2,425	291,291	281,514	12,202
Investments, at Cost	148,744	5,097,039	5,041,377	204,406
TOTAL ASSETS	$166,863	$12,910,402	$12,844,529	$232,736
LIABILITIES				
Due to Government	$ 8,995	$ 313,552	$ 306,664	$ 15,883
Employee Withholdings and State Contributions	11,843	853,177	853,197	11,823
Member Funds Deposits	145,769	1,016,347	957,709	204,407
Other	256	6,041	5,674	623
TOTAL LIABILITIES	$166,863	$ 2,189,117	$ 2,123,244	$232,736

COLLEGE AND UNIVERSITY FUNDS

The College and University Funds are used to account for all transactions relating to public institutions of higher education. These include the University of Nebraska at all locations and the four State colleges: Chadron, Kearney, Peru and Wayne.

The University is governed by the University of Nebraska Board of Regents and the State colleges are governed by the Board of Trustees of the State Colleges.

State of Nebraska

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES ARISING FROM CASH TRANSACTIONS— ALL COLLEGE AND UNIVERSITY FUNDS

June 30, 1984

(Dollars in Thousands)

ASSETS:	
Cash and Cash Equivalents	$ 3,900
Cash On Deposit with Fiscal Agents	30,180
Investments, at Cost	8,687
Due from Short-Term Investment Pool	37,447
Other	209
TOTAL ASSETS	$80,423
LIABILITIES AND FUND BALANCES	
LIABILITIES:	
Revenue Bonds Payable	$49,202
Other	8
TOTAL LIABILITIES	49,210
FUND BALANCE:	
Reserved For:	
Encumbrances	2,027
Other Specific Purposes	29,186
TOTAL FUND BALANCE	31,213
TOTAL LIABILITIES AND FUND BALANCE	$80,423

State of Nebraska

STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID, AND CHANGES IN FUND BALANCES— ALL COLLEGE AND UNIVERSITY FUNDS

For the Year Ended June 30, 1984

(Dollars in Thousands)

REVENUES:	
Tuition and Fees	$ 53,392
Medical and Vocational Services	49,744
Sales and Services of Auxiliary Enterprises	105,513
Intergovernmental Revenues	57,873
Other Sources	51,023
TOTAL REVENUES	317,545
EXPENDITURES:	
Personal Services	270,378
Capital Outlay	34,201
Government Aid	25,337
Services and Supplies	160,793
TOTAL EXPENDITURES	490,709
Excess of Revenues Over (Under) Expenditures	(173,164)
OTHER FINANCING SOURCES (USES):	
Operating Transfers In:	
General Fund	174,248
All Other Funds	2,157
Operating Transfers Out	(162)
TOTAL OTHER FINANCING SOURCES	176,243
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,079
FUND BALANCE, JULY 1	28,134
FUND BALANCE, JUNE 30	$ 31,213

STATISTICAL SECTION

The Statistical Data are presented to provide historical comparisons and trends of the governmental unit. The Economic Data are presented to allow a broader understanding of the economic and social environment in which State government operates.

State of Nebraska

TEN YEAR SCHEDULE OF REVENUES COLLECTED—BUDGETARY BASIS
BUDGETED FUNDS BY SOURCE

1975 – 1984

	1975	1976	1977
TAX REVENUES (BUDGETARY BASIS):			
Individual Income	$ 77,204,405	$ 89,647,110	$169,960,826
Corporate Income	25,857,902	25,536,514	41,945,641
Miscellaneous Income	632,756	504,776	634,543
Sales and Use	78,587,465	113,684,478	119,102,715
Motor Vehicle Fuels[a]	61,424,918	64,715,431	69,141,681
Special Fuels			
Severance[a]	15,600	15,600	15,600
Misc. Petroleum Products	82,395	390,015	220,019
Alcohol	9,728,116	10,045,298	10,339,458
Tobacco Products	21,571,424	22,604,249	22,609,723
Parimutuel	4,600,797	4,766,575	5,354,104
Miscellaneous Excise	1,615,120	2,003,488	2,664,087
Insurance Premium[a]			
Misc. Business and Franchise	2,231,817	2,393,496	2,672,049
Estate	3,077,809	1,746,067	1,860,623
Property	211,985	300,024	312,151
Common Carrier Property[a]	15,359		689,816
TOTAL TAX REVENUES	286,857,868	338,353,121	447,523,036
OTHER REVENUES (BUDGETARY BASIS):			
Intergovernmental	258,311,387	308,821,451	299,105,942
Revenue From Services	62,539,903	59,520,194	68,483,124
Sale of Goods	38,362,560	45,762,383	49,294,680
Other Sales & Charges	13,587,487	15,198,968	16,225,499
Revenue From Investments	12,339,969	7,240,051	6,801,649
Revenue From Land Use	829,119	865,596	1,157,936
Rental Revenue	2,756,615	3,565,843	4,321,517
Revenue From Private Sources	1,530,599	1,427,826	1,386,641
Fines, Forfeits, & Penalties	2,789,678	4,257,573	3,351,600
Other Revenues	(4,089,418)	446,498	864,547
TOTAL OTHER REVENUES	388,957,899	447,106,383	450,993,135
TOTAL REVENUES (BUDGETARY BASIS)	$675,815,767	$785,459,504	$898,516,171

(a) Changes in accounting for these taxes occurred over the fiscal years, and therefore is not comparable.

NOTE: Tax revenues for 1983 and 1984 include both budgeted and non-budgeted funds.

SOURCE: Department of Administrative Services, Accounting Division.

1978	1979	1980	1981	1982	1983	1984
$172,299,667	$ 207,431,529	$ 234,667,235	$ 199,743,077	$ 225,055,277	$ 278,902,206	$ 302,654,305
47,066,857	49,985,049	57,579,338	54,127,810	48,498,195	51,635,209	66,903,823
1,130,621	1,125,280	1,212,846	1,497,901	1,504,584	1,759,910	1,787,337
142,682,822	138,042,870	147,185,061	105,993,800	249,736,274	326,446,062	339,680,663
77,682,984	82,680,157	84,000,769	95,085,316	103,073,682	96,440,938	102,968,016
			17,501,159	19,608,170	20,115,927	23,606,804
15,600	15,600	15,600	15,600	4,449,037	5,216,835	4,538,915
637,383	500,425	388,219	147,055	4,891,682	3,195,483	3,405,717
11,662,482	11,957,771	12,424,715	12,938,833	13,873,271	13,773,784	13,558,713
22,489,172	22,351,016	22,490,843	22,592,441	25,430,548	29,935,380	29,250,204
5,890,668	7,236,339	7,363,796	7,590,928	8,582,659	8,964,008	9,316,578
2,958,962	3,537,790	3,559,984	3,722,887	4,196,116	4,780,408	8,022,355
		189			13,267,796	15,984,839
2,919,931	3,134,070	3,782,563	4,056,563	4,550,893	6,925,666	5,791,057
3,507,224	3,226,836	2,276,944	4,345,789	10,360,189	3,131,610	6,828,556
225,976	239,787	134,851	130,659	131,352	131,836	160,196
12,352	4,935	219,019	237,174	3,824,838	3,374,438	4,062,498
491,182,701	531,469,454	577,301,972	529,726,992	727,766,767	867,997,496	938,520,576
331,355,262	354,659,149	407,678,471	453,380,444	439,711,900	466,657,408	512,104,439
77,495,256	89,002,829	102,840,934	110,902,649	129,080,760	140,497,022	156,426,866
50,693,475	54,494,559	69,118,382	81,700,799	93,702,395	96,238,385	103,898,109
18,895,973	20,483,495	24,310,791	26,199,550	30,267,952	34,410,104	36,503,432
10,928,985	15,849,069	26,468,264	37,361,374	30,060,910	18,926,662	23,511,372
821,964	1,276,783	2,397,714	2,649,962	2,776,697	2,955,200	2,591,237
5,045,172	5,168,163	8,130,401	9,623,279	10,927,063	11,819,499	13,715,334
2,384,753	6,468,333	8,180,995	9,522,990	7,896,688	9,920,556	14,203,580
3,732,394	4,127,332	1,699,187	1,653,675	1,816,758	2,445,433	2,721,322
1,355,810	3,171,482	(894,516)	(1,423,936)	2,372,747	4,176,314	670,017
502,709,044	554,701,194	649,930,623	731,570,786	748,613,870	788,046,583	866,345,708
$993,891,745	$1,086,170,648	$1,227,232,595	$1,261,297,778	$1,476,380,637	$1,656,044,079	$1,804,866,284

State of Nebraska

TEN YEAR SCHEDULE OF EXPENDITURES PAID— BUDGETARY BASIS BUDGETED FUNDS BY FUNCTION AND BUDGETARY CLASSIFICATION

1975 – 1984

	1975	1976	1977
EXPENDITURES BY FUNCTION (BUDGETARY BASIS):			
General Government	N/A	N/A	N/A
Education	N/A	N/A	N/A
Public Safety	N/A	N/A	N/A
Human Resources	N/A	N/A	N/A
Transportation	N/A	N/A	N/A
Natural Resources	N/A	N/A	N/A
TOTAL EXPENDITURES	N/A	N/A	N/A
EXPENDITURES BY BUDGETARY CLASSIFICATION (BUDGETARY BASIS):			
Personal Services	$237,960,551	$275,107,125	$296,969,941
Operating Expenses	87,338,130	100,024,586	106,194,913
Travel	4,727,850	5,067,808	5,665,192
Capital Outlay	125,415,842	135,317,541	133,183,915
Government Aid	260,520,468	302,012,884	364,830,004
TOTAL EXPENDITURES	$715,962,841	$817,529,944	$906,843,965

N/A – Not Available

SOURCE: Department of Administrative Services, Accounting Division.

1978	1979	1980	1981	1982	1983	1984
N/A	N/A	$ 177,959,417	$ 199,067,555	$ 204,431,866	$ 151,219,643	$ 152,743,689
N/A	N/A	507,159,554	600,166,979	631,755,364	693,527,968	727,319,103
N/A	N/A	31,053,240	31,988,667	31,295,032	31,554,126	33,573,672
N/A	N/A	355,978,019	396,689,010	435,939,439	468,788,287	483,912,405
N/A	N/A	206,303,759	201,726,678	202,625,096	214,102,494	269,539,755
N/A	N/A	40,375,268	49,166,014	52,144,922	55,326,841	53,867,883
N/A	N/A	$1,318,829,257	$1,478,804,903	$1,558,191,719	$1,614,519,359	$1,720,956,507
$ 322,929,635	$ 357,479,011	$ 388,931,237	$ 425,782,892	$ 475,978,365	$ 489,082,832	$ 535,138,601
169,867,605	195,216,206	210,417,184	242,718,763	247,301,762	251,845,279	280,252,163
8,674,067	9,342,288	9,714,936	11,016,151	10,548,731	9,741,430	11,307,974
129,602,212	151,572,625	178,023,592	173,357,544	170,341,842	173,838,680	210,913,665
431,320,729	471,622,004	531,742,308	625,929,553	654,021,019	690,011,138	683,344,104
$1,062,394,246	$1,185,232,134	$1,318,829,257	$1,478,804,903	$1,558,191,719	$1,614,519,359	$1,720,956,507

State of Nebraska

SCHEDULE OF MAJOR ASSISTANCE TO/ ON BEHALF OF LOCALITIES AND INDIVIDUALS

For the Year Ended June 30, 1984

State Aid and School Services and Reserve Teacher Act	$149,849,000
Aid for Special Education	51,254,147
Aid for Vocational Education	4,336,861
School Assistance and Support Aid	18,724,796
Aid for Vocational Rehabilitation	2,218,360
Aid to Technical Community Colleges	21,594,548
Aid to Counties for Property Taxes lost due to Homestead Exemption	25,463,563
Aid to Counties	16,660,000
Aid to Municipalities	17,068,660
Aid to Natural Resource Districts	686,000
Aid to Mental Health Regions	4,384,230
Aid for development of Community Mental Retardation Programs	18,252,697
Medical Management Information System	148,986,458
Welfare Client Eligibility and Service Vendor Payments	102,735,490
Crippled Children Services	2,107,641
Aid for Community Health Programs	9,241,972
Aid for Alcoholism and Drug Abuse Services	4,959,368
Aid for Construction of Wastewater Treatment Facilities	2,231,016
Aid for Support of Public Transportation Systems	2,954,802
Aid for Water Conservation and Resource Development Projects	4,055,654
Aid to Promote Highway Safety	970,962
Aid for Airport Construction and Development	11,774,094
Economic Opportunity Act	2,305,248
All Other Programs	60,528,537
TOTAL	$683,344,104

SOURCE: Department of Administrative Services, Accounting Division.

State of Nebraska

SCHEDULE OF BUDGETARY FUND AND PROGRAM CONVERSION TABLE

June 30, 1984

FINANCIAL STATEMENT FUND TYPE	FINANCIAL STATEMENT FUND TITLE	AGENCY	BUDGETARY PROGRAM AND FUND NUMBERS
General	General	Legislative Council	Programs 1, 122, 123, 126, 127, 501, 504, 638
		Policy Research	Program 18 Fund 6041
		Supreme Court	Programs 3, 4, 5, 7, 34, 40, 46, 396, 399, 660
		District Courts	Programs 6, 392, 397
		Governor	Programs 2, 21
		Lieutenant Governor	Programs 8, 124
		Secretary of State	Programs 9, 22, 51, 89
		Auditor of Public Accounts	Programs 10, 506, 525
		Attorney General	Programs 11, 507, 608
		State Treasurer	Programs 12, 119, 120 149, 503 Fund 7162
		Department of Education	Programs 25, 55, 143, 188, 292, 293, 294, 295, 351, 352, 401, 402, 508, 614, 642,
		Public Service Commission	Programs 14, 16, 54
		Board of Pardons	Programs 354, 358
		Department of Revenue	Programs 13, 102, 105, 108, 504
		Department of Agriculture	Programs 27, 30, 56, 57 61, 63, 333, 385, 564
		Department of Health	Programs 175, 177, 310, 514, 589, 590, 621, 622
		Fire Marshal	Program 193
		Department of Labor	Programs 31, 186, 194, 435, 436, 438
		Department of Motor Vehicles	Programs 32, 70, 644 Fund 6241
		Department of Public Institutions	Programs 33, 34, 151, 152, 153, 154, 155, 156, 355, 361, 362, 363, 365 421, 424, 519, 520, 521, 522, 911, 984, 995, Fund 6812, 6840
		Department of Social Services	Programs 341, 347, 348, 523, 524, 547 Fund 6262
		Veterans' Affairs	Programs 36, 37, 38
		Department of Water Resources	Programs 310, 332, 527
		Military Department	Programs 192, 544, 545, 548
		Board of Educ. Lands & Funds	Programs 529, 554
		Game and Parks Commission	Program 310
		Library Commission	Programs 39, 252, 253, 302 Fund 6834
		Liquor Control	Programs 73, 88
		Workmen's Compensation Court	Programs 526, 530
		Status of Women Commission	Program 577,
		Bingo & Pickle Card Reg. Commission	Program 504
		Correctional Services	Programs 364, 367, 370 371, 372, 373; 374, 375, 376, 377
		Educational Television Commission	Program 533
		Postsecondary Education	Programs 298, 299, 640 Fund 6481
		Board of Trustees State Colleges	Programs 48, 901
		Board of Agriculture	Programs 42, 539

State of Nebraska

SCHEDULE OF BUDGETARY FUND AND PROGRAM CONVERSION TABLE (Continued)

June 30, 1984

FINANCIAL STATEMENT FUND TYPE	FINANCIAL STATEMENT FUND TITLE	AGENCY	BUDGETARY PROGRAM AND FUND NUMBERS
General (Continued)	General (Continued)	Agriculture Activities	Programs 411, 412, 413, 414, 415, 416, 417
		Historical Society	Programs 43, 258, 532, 541, 542, 543, 552, 632 Funds 6181, 6542
		Natural Resources Commission	Programs 44, 303, 304, 307, 308, 310, 334
		Uniform Commercial Code Filing Council	Program 114
		State Patrol	Programs 189, 190, 195
		Department of Administrative Services	Programs 49, 170, 509, 567
		Equal Opportunity Commission	Program 59
		Mexican-Americans Commission	Program 537
		Arts Council	Programs 326, 327 Fund 6691
		Foster Care Review Board	Program 116
		Department on Aging	Program 571
		Department of Economic Development	Programs 580, 584, 604
		Investment Council	Program 610
		Commission of Industrial Relations	Program 531
		Commission on Law Enforcement and Criminal Justice	Programs 196, 198, 199, 201, 202, 203
		Department of Personnel	Programs 176, 605, 607
		Commission for the Hearing Impaired	Program 578
		Technical Community Colleges	Program 51
		Environmental Control	Programs 513, 518
		Public Employees Retirement Board	Programs 515, 517
		Accountability and Disclosure Commission	Programs 94, 96
		Office of Risk Management	Programs 535, 536, 538
		Branch Rail Revitalization	Program 113
Special Revenues	Cash Reserve	State Treasurer	Fund 1100
	Licensing	Secretary of State	Program 53
		Department of Health	Program 178
		Electrical Board	Program 197
		Racing Commission	Program 74
		Brand Committee	Program 75
		Motor Vehicle Industry Licensing Board	Program 76
		Real Estate Commission	Program 77, 289
		Athletic Commission	Program 78
		Board of Barber Examiners	Program 80
		Board of Examiners for Professional Engineers and Architects	Program 82
		Board of Examiners for Land Surveyors	Program 83
		Board of Public Accountancy	Program 84
		Abstracters Board of Examiners	Program 58
		Board of Landscape Architects	Program 597
	Industry Regulation	Department of Banking and Finance	Programs 28, 65, 66 Fund 6191
		Department of Insurance	Programs 69, 555, 556, 557
		Power Review Board	Program 72

State of Nebraska

SCHEDULE OF BUDGETARY FUND AND PROGRAM CONVERSION TABLE (Continued)

June 30, 1984

FINANCIAL STATEMENT FUND TYPE	FINANCIAL STATEMENT FUND TITLE	AGENCY	BUDGETARY PROGRAM AND FUND NUMBERS
Special Revenues (Continued)	Highway	State Treasurer	Fund 6124
		Department of Revenue	Program 569
		Department of Motor Vehicles	Program 90 Fund 7241
		Department of Roads	Program 305, 568, 569, 571, 572, 901 Fund 7757
	Economic Development	Department of Revenue	Program 335
		Oil and Gas Conservation Commission	Program 335 Fund 6571
		Gasohol Committee	Program 516
		Department of Economic Development	Program 618, 990
	Aircraft Fuels Tax	Department of Aeronautics	Program 26, 301, 596
	Agriculture Development & Marketing	Department of Agriculture	Program 380, 382, 384, 387, 406
		Beef Industry Development Board	Program 91
		Wheat Development, Utilization, and Marketing Board	Program 381
	Game and Parks	Game and Parks Commission	Programs 330, 336, 337, 549, 550, 617, 628, 900, 928, 965, 967, 968, 969, 970, 971, 972, 973, 980
	Energy Conservation	Energy Office	Program 106 Fund 6071
Debt Service	Debt Service	State Treasurer	Fund 6127
Capital Projects	Capital Projects	Legislative Council	Program 901
		State Treasurer	Program 999 Fund 6500
		Department of Public Institutions	Programs 922, 952, 957, 981, 990, 991
		Game and Parks Commission	Programs 919, 924
		Correctional Services	Programs 901, 906, 907, 909, 916, 920, 923, 925 Fund 6461
		Educational Television Commission	Programs 902, 904, 905, 908
		Historical Society	Programs 902, 903, 909 Fund 6541
		Department of Administrative Services	Programs 900, 902, 904, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 951, 952, 953, 954, 962, 964, 965, 967
		Department of Economic Development	Program 902
		Commission on Law Enforcement and Criminal Justice	Program 901
Internal Service	Records Management	Secretary of State	Program 86
	Correctional Services	Department of Correctional Services	Program 390, 563
	Buildings & Grounds	Department of Administrative Services	Program 560, 903
	General Services	Department of Administrative Services	Program 171
	Communications	Department of Administrative Services	Program 173
	Central Data Processing	Department of Administrative Services	Program 172
	Transportation Services	Department of Administrative Services	Program 180

State of Nebraska

SCHEDULE OF BUDGETARY FUND AND PROGRAM CONVERSION TABLE (Continued)

June 30, 1984

FINANCIAL STATEMENT FUND TYPE	FINANCIAL STATEMENT FUND TITLE	AGENCY	BUDGETARY PROGRAM AND FUND NUMBERS
Expendable Trust	Temporary School	Department of Education	Fund 6136
		Board of Educational Lands and Funds	Program 582
	M. B. Amos	State Treasurer	Fund 6129
	J. M. Amos	State Treasurer	Fund 6130
	Public Service	Public Service Commission	Funds 6143, 6144, 6145, 6147
	Excess Liability	State Treasurer	Fund 6222
	Dormant Trust	Department of Social Services	Fund 6261
	Veterans Aid Income	Veterans' Affairs	Fund 6320
	Lydick Trust	Board of Educational Lands and Funds	Fund 6329
	Ag. and Univ. Land Lease	Board of Educational Lands and Funds	Fund 6332
	Second Injury	Workmen's Compensation Court	Fund 6371
	Vocational Rehabilitation	Workmen's Compensation Court	Fund 6372
	Canteen and Welfare	Department of Public Institutions	Funds 6803, 6805, 6810, 6820, 6822, 6823, 6825, 6830
		Department of Correctional Services	Funds 6462, 6821, 6827, 6829, 6831, 6835, 6836, 6837
	Youth Development Ctr.	Department of Correctional Services	Fund 6833
	Employees Insurance	Office of Risk Management	Fund 6892
	Escheat Trust	State Treasurer	Program 512 Funds 6122, 6128
Nonexpendable Trust	Bessey Memorial	State Treasurer	Fund 6126
	Aeronautics	Department of Aeronautics	Fund 6170
		Department of Education	Fund 6131
	Normal School Development	Board of Educational Lands and Funds	Fund 6328
	Veterans Aid	Board of Educational Lands and Funds	Fund 6333
	Permanent School	Board of Educational Lands and Funds	Fund 6334
	Permanent Univ. End.	Board of Educational Lands and Funds	Fund 6335
	Ag. College Endowment	Board of Educational Lands and Funds	Fund 6513
	J. J. Soukup	Office of Risk Management	Fund 6891
Pension Trust	School Retirement	Public Employees Retirement Board	Funds 2851, 6325, 6330, 6336, 6337, 6850, 7850
	Judges Retirement	Public Employees Retirement Board	Funds 2853, 6322, 6323
	State Patrol Retirement	Public Employees Retirement Board	Funds 2852, 6327
	State Employees Retirement	Public Employees Retirement Board	Program 41 Fund 6853
	County Employees Retirement	Public Employees Retirement Board	Fund 6854
	Deferred Compensation	Public Employees Retirement Board	Fund 7653
Agency	Local Government	State Treasurer	Funds 6125, 7752, 7764
		Department of Education	Funds 7131, 7132, 7133
	Federal Letter of Credit	Department of Administrative Services	Fund 4000

State of Nebraska

SCHEDULE OF BUDGETARY FUND AND PROGRAM CONVERSION TABLE (Continued)

June 30, 1984

FINANCIAL STATEMENT FUND TYPE	FINANCIAL STATEMENT FUND TITLE	AGENCY	BUDGETARY PROGRAM AND FUND NUMBERS
Agency (Continued)	Ohio College Library	Library Commission	Fund 7341
	Short-Term Investment Pool	Investment Council	Fund 7500
	Social Security Contribution	Department of Administrative Services	Fund 7654
	Imprest Payroll	Department of Administrative Services	Fund 7655
	Court Ordered Settlement	Attorney General	Fund 6111
Higher Education	Higher Education	Board of Trustees State Colleges	Funds 6491, 6501
		State Colleges: Chadron, Kearney, Peru, Wayne	Program 801, 802, 803, 804, 805, 806, 807, 808, 809, 811, 812, 813, 814, 815, 816, 817, 818, 819, 821, 822, 823, 824, 825, 826, 827, 828, 829, 831, 832, 833, 834, 835, 836, 837, 838, 839, 902, 904, 908, 909, 917, 923, 952, 953, 956, 963, 968, 969, 970, 971, 983, 990, 991, 992, 993, 994 Funds 6502, 6503, 6504, 6505, 6506,
		University of Nebraska	Programs 711, 712, 715, 716, 717, 719, 731, 736, 737, 739, 781, 789, 791, 796, 797, 799, 904, 905, 906, 907, 908, 909, 912, 915, 918, 919, 920, 924, 937, 938, 939, 940, 943, 945, 946, 947, 948, 950, 952, 953, 954, 955, 956, 961, 963, 965, 966, 967, 970, 971, 972, 980, 981, 983, 985, 986, 988, 990, 991 Funds 6511, 6512, 6514, 6515, 6551, 6552, 6553

State of Nebraska

SCHEDULE OF EXPENDITURES BY OBJECT ALL BUDGETED FUND TYPES

For the Year Ended June 30, 1984

	PERSONAL SERVICES	SERVICES AND SUPPLIES	CAPITAL OUTLAY	GOVERNMENT AID	TOTAL
ABSTRACTERS, BOARD OF EXAMINERS	$ 7,906	$ 3,316	$	$	$ 11,222
ACCOUNTABILITY AND DISCLOSURE COMMISSION, NEBRASKA	125,565	37,086	2,251		164,902
ADMINISTRATIVE SERVICES, DEPARTMENT OF	8,764,763	17,490,967	8,219,472		34,475,202
AERONAUTICS, DEPARTMENT OF	744,593	715,683	292,134	11,782,287	13,534,697
AGING, DEPARTMENT ON	561,817	178,310	9,193	7,249,161	7,998,481
AGRICULTURAL ACTIVITIES		11,270	1,114		12,384
AGRICULTURE, DEPARTMENT OF	3,379,653	4,498,181	125,537	15,260	8,018,631
AGRICULTURE, STATE BOARD OF	86,869	12,000			98,869
ARTS COUNCIL	225,054	97,218		620,238	942,510
ATHLETIC COMMISSION	20,884	5,080			25,964
ATTORNEY GENERAL	1,020,731	289,149	36,513		1,346,393
AUDITOR OF PUBLIC ACCOUNTS	1,255,664	263,536	460		1,519,660
BANKING AND FINANCE, DEPARTMENT OF	1,360,863	322,501	33,291		1,716,655
BARBER EXAMINERS, BOARD OF	47,613	14,773	190		62,576
BEEF INDUSTRY DEVELOPMENT BOARD	89,514	1,696,189	7,795		1,793,498
BINGO AND PICKLE CARD COMMISSION	1,603	71,669	124		73,396
BRANCH RAIL REVITALIZATION COUNCIL		2,406			2,406
BRAND COMMITTEE	1,746,908	280,983	33,361		2,061,252
CORRECTIONAL SERVICES, DEPARTMENT OF	21,784,140	12,313,168	3,713,893	155,139	37,966,340
CRIMINAL JUSTICE, COMMISSION ON LAW ENFORCEMENT AND	643,264	735,465	11,343	535,998	1,926,070
DISTRICT COURTS	5,609,472	249,132	1,919		5,860,523
ECONOMIC DEVELOPMENT, DEPARTMENT OF	1,688,193	1,892,311	101,066	5,047,417	8,728,987
EDUCATION, DEPARTMENT OF	11,599,322	4,632,416	182,836	228,352,816	244,767,390
EDUCATIONAL LANDS AND FUNDS, BOARD OF	810,115	389,476	311,862		1,511,453
EDUCATIONAL TELEVISION COMMISSION	1,251,604	2,377,186	1,166,462		4,795,252
ELECTRICAL BOARD	212,348	59,708	2,094		274,150
ENERGY OFFICE	775,475	513,585	7,947	4,038,930	5,335,937
ENGINEERS AND ARCHITECTS, BOARD OF EXAMINERS FOR PROFESSIONAL	86,773	52,384	29		139,186
ENVIRONMENTAL CONTROL, DEPARTMENT OF	1,919,339	698,484	101,441	3,003,700	5,722,964
EQUAL OPPORTUNITY COMMISSION	605,863	262,593	3,938		872,394
FIRE MARSHAL	886,526	492,874	21,061		1,400,461
FOSTER CARE REVIEW BOARD	57,404	35,700	9,394		102,498
GAME AND PARKS COMMISSION	11,110,850	5,993,006	3,542,599	1,527,581	22,174,036
GASOHOL COMMITTEE, NEBRASKA	93,680	198,194	7,688		299,562
GOVERNOR	335,634	122,338	2,750		460,722
HEALTH, DEPARTMENT OF	6,016,091	2,710,589	194,860	12,380,496	21,302,036
HEARING IMPAIRED, COMMISSION FOR THE	141,217	61,299	14,888	8,650	226,054
HISTORICAL SOCIETY	1,674,886	409,737	293,957	155,255	2,533,835
INDUSTRIAL RELATIONS, COMMISSION OF	118,027	28,150	2,692		148,869
INSTITUTIONS, DEPARTMENT OF PUBLIC	49,887,406	11,045,619	808,924	29,273,594	91,015,543
INSURANCE, DEPARTMENT OF	1,382,046	298,593	9,249		1,689,888
INVESTMENT COUNCIL	175,115	28,847	743		204,705
LABOR, DEPARTMENT OF	14,345,115	4,931,857	102,230	4,731,605	24,110,807
LAND SURVEYORS, BOARD OF EXAMINERS FOR		5,167	2,165		7,332
LANDSCAPE ARCHITECTS, BOARD OF		3,554			3,554
LEGISLATIVE COUNCIL	3,934,983	1,576,958	192,578		5,704,519
LIBRARY COMMISSION	851,879	636,094	102,558	583,311	2,173,842
LIEUTENANT GOVERNOR	51,699	6,426			58,125
LIQUOR CONTROL COMMISSION	711,010	134,881	15,837		861,728
MEXICAN-AMERICAN COMMISSION	170,365	44,378	3,392		218,135
MILITARY, DEPARTMENT OF	2,150,853	1,943,850	421,641	659,373	5,175,717
MOTOR VEHICLE INDUSTRY LICENSING BOARD	167,137	64,353			231,490
MOTOR VEHICLES, DEPARTMENT OF	2,984,815	3,869,295	8,113	970,962	7,833,185
NATURAL RESOURCES COMMISSION	1,189,410	582,860	21,341	4,055,654	5,849,265
OIL AND GAS CONSERVATION COMMISSION	219,609	76,624	37,579		333,812
PARDONS, BOARD OF	275,690	27,142	2,610		305,442
PERSONNEL, DEPARTMENT OF	709,758	156,032	5,057		870,847
POLICY RESEARCH OFFICE	316,248	149,073	2,870		468,191

State of Nebraska

SCHEDULE OF EXPENDITURES BY OBJECT ALL BUDGETED FUND TYPES (Continued)

For the Year Ended June 30, 1984

	PERSONAL SERVICES	SERVICES AND SUPPLIES	CAPITAL OUTLAY	GOVERNMENT AID	TOTAL
POSTSECONDARY EDUCATION, NEBRASKA COORDINATING COMMISSION FOR	109,021	52,102	699	429,905	591,727
POWER REVIEW BOARD	70,403	16,432	825		87,660
PUBLIC ACCOUNTANCY, BOARD OF	74,721	67,517	2,355		144,593
PUBLIC SERVICE COMMISSION	1,096,552	286,929	82,751		1,466,232
RACING COMMISSION	207,421	101,002	2,527	330,976	641,926
REAL ESTATE COMMISSION	301,938	191,024	221		493,183
RETIREMENT SYSTEMS, PUBLIC EMPLOYEES'	333,895	125,517	10,761	6,777,295	7,247,466
REVENUE, DEPARTMENT OF	6,610,063	3,463,429	165,641	25,463,563	35,702,696
RISK MANAGEMENT, OFFICE OF/ STATE CLAIMS BOARD	1,965,989	251,961	1,137		2,219,087
ROADS, DEPARTMENT OF	46,871,237	34,262,230	161,381,017	5,654,983	248,169,467
SECRETARY OF STATE	616,288	432,321	97,725		1,146,334
SOCIAL SERVICES, DEPARTMENT OF	31,049,892	10,989,943	446,190	256,741,720	299,227,745
STATE COLLEGES	26,807,540	8,649,386	3,344,866	4,465,998	43,267,790
STATE PATROL	12,765,800	3,025,063	1,510,882		17,301,745
STATE TREASURER	207,587	119,973	17,388	34,414,660	34,759,608
STATUS OF WOMEN, COMMISSION ON THE	149,147	63,535	284		212,966
SUPREME COURT	8,769,153	471,926	170,848		9,411,927
TECHNICAL COMMUNITY COLLEGES, BOARD OF				21,594,548	21,594,548
TRUSTEES OF THE STATE COLLEGES, BOARD OF	134,635	83,364	46,285		264,284
UNIFORM COMMERCIAL CODE FILING COUNCIL		11,049			11,049
UNIVERSITY OF NEBRASKA	228,592,155	142,097,332	23,407,220	12,291,218	406,387,925
VETERANS' AFFAIRS, DEPARTMENT OF	308,743	38,876	58	6,288	353,965
WATER RESOURCES, DEPARTMENT OF	1,063,247	324,522	18,857	25,523	1,432,449
WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD, NEBRASKA	106,550	538,438	2,575		647,563
WORKMEN'S COMPENSATION COURT	543,265	96,251	9,512		649,028
TOTAL STATE	$535,138,601	$291,560,137	$210,913,665	$683,344,104	$1,720,956,507

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
ABSTRACTERS, BOARD OF EXAMINERS					
058	Enforce Standards – Abstracters	$	$	$ 14,664	$ 11,222
	TOTAL			14,664	11,222
ACCOUNTABILITY AND DISCLOSURE COMMISSION, NEBRASKA					
094	Administration	137,097	135,503		
096	Director's Salary	29,430	29,399		
	TOTAL	166,527	164,902		
ADMINISTRATIVE SERVICES, DEPARTMENT OF					
049	Departmental Administration	15,824	15,810		
170	Forms Management Center	20,944	4,671		
171	Supporting Services – Materiel Division	337,857	306,453		
172	Central Data Processing				
173	Communications	35,189	35,189	1,327,318	993,188
180	Transportation Service Bureau				
509	Budget Administration	427,397	414,418		
560	Building and Grounds	1,719,586	1,678,515	147,441	89,989
567	Fiscal Administration	1,492,655	1,256,386	137,302	119,503
573	Operations – LB 309	156,596	135,154		
900	Capitol Improvements				
902	Renovation – North Platte Building				
903	State Office Building – Lincoln				
904	State Office Building – Omaha				
908	Capitol Space Renovation				
940	Task Force – LB309			17,125	
941	DAS – LB309				
942	Corrections – LB309				
943	Economic Development – LB309				
944	Education – LB309				
945	Game and Parks – LB309				
946	Historical Society – LB309				
947	Public Institutions – LB309				
948	Military – LB309				
949	Colleges – LB309			38,984	5,996
951	UNL – LB309			16,975	5,967
952	UNO – LB309			11,747	11,747
953	UNMC – LB309				
954	Welfare – LB309				
955	Task Force Special Projects – LB309				
962	Public Institutions – Handicapped – LB309				
964	Colleges – Handicapped – LB309				
965	UNL – Handicapped – LB309				
967	UNMC – Handicapped – LB309				
972	State Patrol – LB309				
	TOTAL	4,206,048	3,848,596	1,696,892	1,226,390
AERONAUTICS, DEPARTMENT OF					
026	Development and Enforcement	6,815	6,815	334,767	265,125
301	Public Airports			16,325,001	12,938,669
596	State Owned Aircraft			350,876	324,088
	TOTAL	6,815	6,815	17,010,644	13,527,882
AGING, DEPARTMENT ON					
571	Commisson on Aging	1,638,807	1,568,035	239,150	181,815
	TOTAL	1,638,807	1,568,035	239,150	181,815
AGRICULTURAL ACTIVITIES					
411	Nebraska State Horticultural Society	1,627	1,622		
412	Nebrska Crop Improvement Association	1,162	1,162		
413	Nebraska Dairymen's Association	2,862	2,862		
414	Western Organized Agriculture	1,221	1,221		
415	Livestock Breeders and Feeders Assn.	2,205	2,203		
416	Home Economics Association	912	881		
417	Nebraska Poultry Improvement Assn.	2,433	2,433		
	TOTAL	12,422	12,384		

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$	$	$	$	$ 14,664	$ 11,222	$ 3,442
						14,664	11,222	3,442
						137,097	135,503	1,594
						29,430	29,399	31
						166,527	164,902	1,625
				88,614	83,301	104,438	99,111	5,327
						20,944	4,671	16,273
				6,044,126	5,677,793	6,381,983	5,984,246	397,737
				10,618,709	10,175,479	10,618,709	10,175,479	443,230
				7,431,863	4,975,657	8,794,370	6,004,034	2,790,336
				4,499,542	3,475,771	4,499,542	3,475,771	1,023,771
						427,397	414,418	12,979
				2,853,226	2,498,816	4,720,253	4,267,320	452,933
						1,629,957	1,377,889	252,068
						156,596	135,154	21,442
64,106	30,518					64,106	30,518	33,588
50,000	50,000					50,000	50,000	
177,740	5,744					177,740	5,744	171,996
1,053,819	1,020,000					1,053,819	1,020,000	33,819
233						233		233
93,999	40,789					111,124	40,789	70,335
191,047	47,470	27,561				218,608	47,470	171,138
87,754	37,807					87,754	37,807	49,947
5,261	2,937					5,261	2,937	2,324
127,243	33,873					127,243	33,873	93,370
228,639	159,625					228,639	159,625	69,014
38,920	4,662					38,920	4,662	34,258
116,145	30,636					116,145	30,636	85,509
42,848	38,503					42,848	38,503	4,345
824,612	342,355					863,596	348,351	515,245
514,689	264,582					531,664	270,549	261,115
96,418	88,091					108,165	99,838	8,327
273,525	71,550					273,525	71,550	201,975
24,508	18,283					24,508	18,283	6,225
779						779		779
47,358	18,760					47,358	18,760	28,598
64,506	25,541					64,506	25,541	38,965
11,924	4,710					11,924	4,710	7,214
196,210	176,963					196,210	176,963	19,247
9,800						9,800		9,800
4,342,083	2,513,399	27,561		31,536,080	26,886,817	41,808,664	34,475,202	7,333,462
						341,582	271,940	69,642
						16,325,001	12,938,669	3,386,332
						350,876	324,088	26,788
						17,017,459	13,534,697	3,482,762
		6,291,902	6,248,631			8,169,859	7,998,481	171,378
		6,291,902	6,248,631			8,169,859	7,998,481	171,378
						1,627	1,622	5
						1,162	1,162	
						2,862	2,862	
						1,221	1,221	
						2,205	2,203	2
						912	881	31
						2,433	2,433	
						12,422	12,384	38

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
AGRICULTURE, DEPARTMENT OF					
027	Departmental Administration	$ 532,494	$ 529,943	$ 12,500	$ 4,189
030	Farmers Mortgage Home Association Coop Program			58,765	58,664
056	Weights & Measures	289,512	289,007	279,772	273,680
057	Enforce Standards – Dairy Food, Drugs	354,107	354,096	468,342	442,189
061	Agriculture Laboratories	595,436	587,662	211,684	211,684
063	Enforce Standard – Animal Industry	866,834	865,971	931,549	699,998
333	Conservation – Plant Industry	417,148	410,086	246,610	210,162
380	Research – Soybean Development			918,872	744,427
382	Research – Potato Development			28,313	21,192
384	Research – Corn Development			1,007,197	875,227
385	Research – Agricultural Statistics	103,605	101,497	2,247	
387	Research – Poultry Development			107,723	83,561
406	Grain Sorghum Development			508,569	393,180
564	Agricultural Development				
	TOTAL	3,159,136	3,138,262	4,782,143	4,018,153
AGRICULTURE, STATE BOARD OF					
042	Departmental Administration	87,481	86,869		
539	4 – H Club Premiums	12,000	12,000		
	TOTAL	99,481	98,369		
ARTS COUNCIL					
326	Promotion & Development of the Arts	257,237	246,921	15,000	11,698
327	Aid to the Arts	244,936	236,146		
	TOTAL	502,173	483,067	15,000	11,698
ATHLETIC COMMISSION					
078	Enforce Standards – Boxing & Wrestling			35,251	25,964
	TOTAL			35,251	25,964
ATTORNEY GENERAL					
011	Salary – Attorney General	44,976	44,976		
507	Interpretation & Application of Law	1,236,577	1,157,653	102,500	51,933
508	Tort Claims Division	93,999	91,831		
	TOTAL	1,375,552	1,294,460	102,500	51,933
AUDITOR OF PUBLIC ACCOUNTS					
010	Salary – Auditor	37,409	37,409		
506	State Agency and County Post Audits	1,358,243	1,344,077		
525	Cooperative Audits			240,412	138,174
	TOTAL	1,395,652	1,381,486	240,412	138,174
BANKING AND FINANCE, DEPARTMENT OF					
028	Departmental Administration			473,335	441,265
065	Enforce Standards – Financial Institutions			1,227,477	1,062,716
066	Enforce Standards – Securities			214,126	212,674
	TOTAL			1,914,938	1,716,655
BARBER EXAMINERS, BOARD OF					
080	Enforce Standards – Barbering			64,986	62,576
	TOTAL			64,986	62,576
BEEF INDUSTRY DEVELOPMENT BOARD					
091	Beef Industry Development Board			2,411,018	1,793,498
	TOTAL			2,411,018	1,793,498
BINGO AND PICKLE CARD COMMISSION					
504	Bingo and Pickle Card Commission	73,396	73,396		
	TOTAL	73,396	73,396		
BRANCH RAIL EVITALIZATION COUNCIL					
113	Branch Rail Revitalization Council	4,000		214,000	2,406
	TOTAL	4,000		214,000	2,406
BRAND COMMITTEE					
075	Enforce Standards – Brand Inspection			2,285,482	2,061,252
	TOTAL			2,285,482	2,061,252

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$ 36,300	$ 25,051	$ 257,163	$ 241,750	$ 838,457	$ 800,933	$ 37,524
		73,870	67,768			132,635	126,432	6,203
						569,284	562,687	6,597
		46,434	37,001			868,883	833,286	35,597
		47,493	42,466			854,613	841,812	12,801
		92,800	56,129			1,891,183	1,622,098	269,085
		101,250	98,672			765,008	718,920	46,088
						918,872	744,427	174,445
						28,313	21,192	7,121
		20,400	16,917			1,007,197	875,227	131,970
						126,252	118,414	7,838
						107,723	83,561	24,162
						508,569	393,180	115,389
		420,372	276,462			420,372	276,462	143,910
		838,919	620,466	257,163	241,750	9,037,361	8,018,631	1,018,730
						87,481	86,869	612
						12,000	12,000	
						99,481	98,869	612
		74,328	53,653			346,565	322,272	24,293
		447,557	384,092			692,493	620,238	72,255
		521,885	447,745			1,039,058	942,510	96,548
						35,351	25,964	9,287
						35,251	25,964	9,287
						44,976	44,976	
						1,339,077	1,209,586	129,491
						93,999	91,831	2,168
						1,478,052	1,346,393	131,659
						37,409	37,409	
						1,358,243	1,344,077	14,166
						240,412	138,174	102,238
						1,636,064	1,519,660	116,404
						473,335	441,265	32,070
						1,227,477	1,062,716	164,761
						214,126	212,674	1,452
						1,914,938	1,716,655	198,283
						64,986	62,576	2,410
						64,986	62,576	2,410
						2,411,018	1,793,498	617,520
						2,411,018	1,793,498	617,520
						73,396	73,396	
						73,396	73,396	
		500,000				718,000	2,406	715,594
		500,000				718,000	2,406	715,594
						2,285,482	2,061,252	224,230
						2,285,482	2,061,252	224,230

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
CORRECTIONAL SERVICES, DEPARTMENT OF					
364	Juvenile Post Care	$ 596,980	$ 506,257	$	$
367	Community Service	1,708,889	1,629,558	559,841	382,277
370	Central Office	2,743,527	2,507,788		
371	Youth Development Center – Geneva	1,439,066	1,372,327	16,095	16,036
372	Penitentiary – Penal Complex	9,784,078	9,252,511	85,000	85,000
373	Center for Women – York	1,442,145	1,385,092	11,200	11,200
374	Youth Development Center, Kearney	2,736,078	2,627,951	88,290	88,290
375	Diagnostic and Evaluation Center	5,313,982	5,000,864	20,000	20,000
376	Reformatory – Penal Complex	4,919,528	4,656,538	24,654	24,647
377	Omaha Correctional Center	2,009,666	1,005,559	5,000	
390	Federal Surplus Property				
562	Omaha Correctional Industries	600,000			
563	Correctional Industries				
901	Improvement and Renovations				
906	Life Safety Improvements				
907	Vocational Training Facility – Lincoln				
909	Medium Minimum Facility – Omaha				
916	Program Statement – Cottage – Kearney				
920	Omaha Work Release Construction				
923	Remodel Kitchen – Kearney				
925	Maximum Security Facility				
	TOTAL	33,293,939	29,944,445	810,080	627,450
CRIMINAL JUSTICE, COMMISSION ON LAW ENFORCEMENT AND					
196	Law Enforcement and Criminal Justice	156,449	147,714		
198	State and Local Planning	77,889	63,614		
199	Nebraska Law Enforcement Training			753,106	677,139
201	Witness Assistance	48,139	48,124		
202	Crime Victims' Reparation Board	197,326	123,458		
203	Jail Standards Board	139,294	134,353		
901	NE Law Enforcement Training Center Fund				
	TOTAL	619,097	517,263	753,106	677,139
DISTRICT COURTS					
006	Salaries – Judges	2,792,836	2,779,215		
392	Judges Expenses	105,946	81,255		
397	State Probation – Field Services	3,058,590	2,989,018		
	TOTAL	5,957,372	5,849,488		
ECONOMIC DEVELOPMENT, DEPARTMENT OF					
580	Industrial Development Training Program	100,000	40,938		
584	Indian Affairs	180,794	179,046		
604	Administration and Research	1,987,325	1,941,193	461,420	384,936
618	Tourism Promotion			1,090,947	974,101
902	Nebraska Information Center – Omaha				
990	Strategic Air Command Air Force Restoration			60,424	13,154
	TOTAL	2,268,119	2,161,177	1,612,791	1,372,191
EDUCATION, DEPARTMENT OF					
025	Departmental Administration	668,762	643,367	52,481	15,813
055	Private and Vocational Schools & Veterans	37,141	36,803		
143	State Aid – Education	139,464,207	137,941,683		
188	Emergency Medical Technician Assn & Fire Service	314,714	302,765	16,000	4,851
292	Special Education – School Aid	48,236,837	439,110,83	52,681	50,255
293	Adult Education	48,941	48,940		
294	Vocational Education	751,239	749,027		
295	Vocational Education Aid – Manpower				
351	Vocational Rehabilitation	1,067,605	1,067,605	362,851	352,723
352	OASDI Disability Determination				
401	School for the Deaf	1,961,121	1,768,311	333,957	323,218
402	School for the Visually Handicapped	948,423	814,750	95,560	79,905
508	School Services and Educational Standards	2,336,111	2,301,683	343,673	210,886
614	Professional Practices Commission			81,510	68,108
642	Instructional Television	895,515	602,862	65,980	65,660
	TOTAL	196,730,616	190,188,879	1,404,693	1,171,419

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$ 88,790	$ 56,171	$	$	$ 685,770	$ 562,428	$ 123,342
		2,149	2,143			2,270,879	2,013,978	256,901
		110,077	77,149			2,853,604	2,584,937	268,667
		7,437	4,804			1,462,598	1,393,167	69,431
		12,415	12,153			9,881,493	9,349,664	531,829
		1,600	1,361			1,454,945	1,397,653	57,292
		126,345	32,304	51,462	27,337	3,002,175	2,775,882	226,293
		1,200	1,200			5,335,182	5,022,064	313,118
		2,406	2,009			4,946,588	4,683,194	263,394
						2,014,666	1,005,559	1,009,107
				234,498	210,441	234,498	210,441	24,057
						600,000		600,000
				4,024,425	3,561,303	4,024,425	3,561,303	463,122
15,218	1,562					15,218	1,562	13,656
37,845	14,913					37,845	14,913	22,932
662	662					662	662	
3,841,456	3,246,058					3,841,456	3,246,058	595,398
4,000	4,000					4,000	4,000	
100,000	62,033					100,000	62,033	37,967
74,833	74,833					74,833	74,833	
45,104	2,009					45,104	2,009	43,095
4,119,118	3,406,070	352,419	189,294	4,310,385	3,799,081	42,885,941	37,966,340	4,919,601
		317,966	312,714			156,449	147,714	8,735
		79,500	69,969			395,855	376,328	19,527
						832,606	747,108	85,498
						48,139	48,124	15
						197,326	123,458	73,868
363,387	348,985					139,294	134,353	4,941
363,387	348,985	397,466	382,683			363,387	348,985	14,402
						2,133,056	1,926,070	206,986
						2,792,836	2,779,215	13,621
						105,946	81,255	24,691
		15,000	11,035			3,073,590	3,000,053	73,537
		15,000	11,035			5,972,372	5,860,523	111,849
						100,000	40,938	59,062
						180,794	179,046	1,748
		13,989,699	5,142,529			16,438,444	7,468,658	8,969,786
						1,090,947	974,101	116,846
1,066	1,066	176,733	52,024			177,799	53,090	124,709
						60,424	13,154	47,270
1,066	1,066	14,166,432	5,194,553			18,048,408	8,728,987	9,319,421
		636,667	579,013	64,709	50,816	1,422,619	1,289,009	133,610
		87,248	69,400			124,389	106,203	18,186
		12,947,609	12,407,577			152,411,816	150,349,260	2,062,556
						330,714	307,616	23,098
		8,978,048	8,743,481			57,267,566	52,704,819	4,562,747
		762,574	745,681			811,515	794,621	16,894
		4,906,364	4,534,837			5,657,603	5,283,864	373,739
		412,713	361,074			412,713	361,074	51,639
		5,715,656	4,904,027			7,146,112	6,324,355	821,757
		2,802,012	2,472,125			2,802,012	2,472,125	329,887
		281,511	261,915			2,576,589	2,353,444	223,145
		55,885	36,282			1,099,868	930,937	168,931
		18,435,672	18,240,864			21,115,456	20,753,433	362,023
						81,510	68,108	13,402
						961,495	668,522	292,973
		56,021,959	53,356,276	64,709	50,816	254,221,977	244,767,390	9,454,587

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
EDUCATIONAL LANDS AND FUNDS, BOARD OF					
529	Land Surveys	$ 170,980	$ 140,629	$ 124,803	$ 10,255
554	Dispute Survey Settlements			20,431	589
582	School Land Trust			1,961,958	1,359,980
	TOTAL	170,980	140,629	2,107,192	1,370,824
EDUCATIONAL TELEVISION COMMISSION					
533	Educational Television	4,268,790	4,062,271	56,508	56,508
901	Channel 19 Transmitter – Norfolk				
902	North Platte Transmitter				
904	ETV Transmitter – Alliance				
905	KUON Transmitter – Lincoln				
908	Educational Telecommunications Building				
	TOTAL	4,268,790	4,062,271	56,508	56,508
ELECTRICAL BOARD					
197	State Electrical Board			304,594	274,150
	TOTAL			304,594	274,150
ENERGY OFFICE					
106	Energy Office Administration	36,424	36,424	6,233,613	836,623
	TOTAL	36,424	36,424	6,233,613	836,623
ENGINEERS AND ARCHITECTS, BOARD OF EXAMINERS FOR PROFESSIONAL					
082	Enforce Stds. – Engineers & Architects			156,534	139,186
	TOTAL			156,534	139,186
ENVIRONMENTAL CONTROL, DEPARTMENT OF					
513	Environmental Control	899,090	778,830	633,609	476,170
518	Waste Water Program	3,004,723	2,231,016		
	TOTAL	3,903,813	3,009,846	633,609	476,170
EQUAL OPPORTUNITY COMMISSION					
059	Enforce Standards – Equal Employment	660,216	645,569		
	TOTAL	660,216	645,569		
FIRE MARSHAL					
193	Protection of People & Property	407,609	406,634	947,524	945,565
	TOTAL	407,609	406,634	947,524	945,565
FOSTER CARE REVIEW BOARD					
116	Foster Care Review Board	106,544	102,498	60,000	
	TOTAL	106,544	102,498	60,000	
GAME AND PARKS COMMISSION					
310	State Water Planning	800	230		
330	Habitat Development			1,912,852	1,607,423
336	Wildlife Conservation	972,226	871,987	7,356,503	6,447,392
337	Administration	431,274	424,198	1,447,330	1,158,471
549	Parks – Administration and Operation	2,496,053	2,331,626	3,111,404	2,952,313
550	Special Federal Aid Programs	244,947	239,479	107,707	86,181
617	Engineering and Area Maintenance	1,984,372	1,866,544	1,144,109	960,138
628	Credit Card Discount Sales			5,000	2,400
900	State Park Facilities Improvement			148,989	70,544
919	Aid – Political Subdivision				
924	Wildlife Land Acquisition & Improvement			1,235,686	810,242
928	Niobrara State Park			969,438	3,284
965	Park Improvement			37,455	6,662
966	Calamus Reservoir				
967	State Park Improvements			823,857	489,707
968	State Historical Parks			465,125	231,341
969	State Recreation Areas			468,034	194,932
970	State Wayside Areas			11,500	8,508
971	Special Use Areas			208,798	48,305
972	Administration Facilities			104,321	10,901
973	Fish Production			625,300	506
980	Branched Oak Road Construction				
	TOTAL	6,129,672	5,734,064	20,183,408	15,089,250

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$	$	$	$	$ 295,783	$ 150,884	$ 144,899
						20,431	589	19,842
						1,961,958	1,359,980	601,978
						2,278,172	1,511,453	766,719
						4,325,298	4,118,779	206,519
		122,504				122,504		122,504
81,075	79,466	273,750	247,705			354,825	327,171	27,654
73,125	66,872	240,000	214,956			313,125	281,828	31,297
86,480	65,494					86,480	65,494	20,986
137,275	1,980					137,275	1,980	135,295
377,955	213,812	636,254	462,661			5,339,507	4,795,252	544,255
						304,594	274,150	30,444
						304,594	274,150	30,444
		4,508,296	4,439,483	45,244	23,407	10,823,577	5,335,937	5,487,640
		4,508,296	4,439,483	45,244	23,407	10,823,577	5,335,937	5,487,640
						156,534	139,186	17,348
						156,534	139,186	17,348
		2,317,117	2,236,948			3,849,816	3,491,948	357,868
						3,004,723	2,231,016	773,707
		2,317,117	2,236,948			6,854,539	5,722,964	1,131,575
		236,554	226,825			896,770	872,394	24,376
		236,554	226,825			896,770	872,394	24,376
		53,379	48,262			1,408,512	1,400,461	8,051
		53,379	48,262			1,408,512	1,400,461	8,051
		19,000				185,544	102,498	83,046
		19,000				185,544	102,498	83,046
						800	230	570
						1,912,852	1,607,423	305,429
		70,811	22,530			8,399,540	7,341,909	1,057,631
		10,000	3,477			1,888,604	1,586,146	302,458
		82,556	82,556			5,690,013	5,366,495	323,518
						352,654	325,660	26,994
						3,128,481	2,826,682	301,799
						5,000	2,400	2,600
						148,989	70,544	78,445
525,695	214,057	912,338	491,235			1,438,033	705,292	732,741
						1,235,686	810,242	425,444
						969,438	3,284	966,154
125,000						37,455	6,662	30,793
						125,000		125,000
		226,000	166,499			1,049,857	656,206	393,651
		100,600	37,006			565,725	268,347	297,378
		242,564	87,064			710,598	281,996	428,602
						11,500	8,508	2,992
						208,798	48,305	160,493
						104,321	10,901	93,420
						625,300	506	624,794
		249,328	246,298			249,328	246,298	3,030
650,695	214,057	1,894,197	1,136,665			28,857,972	22,174,036	6,683,936

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
GASOHOL COMMITTEE, NEBRASKA					
516	Gasohol	$	$	$ 459,943	$ 299,562
	TOTAL			459,943	299,562
GOVERNOR					
002	Salary – Governor	44,658	44,658		
021	Office of the Governor	436,678	416,064		
	TOTAL	481,336	460,722		
HEALTH, DEPARTMENT OF					
175	Medical School Assistance	280,000	276,800		
177	Bureau of Supporting Services	682,873	675,360	909,765	649,820
178	Bureau of Examining Boards	25,538	24,307	998,723	971,187
310	State Water Planning	1,050	1,019		
514	Community Health Services	1,045,225	1,044,569	831,925	817,752
589	Developmental Disabilities	85,918	85,918		
590	Chronic Renal Disease Treatment	1,050,701	920,667	200	200
621	Health and Medical Care Administration	1,236,473	1,057,464	749,034	690,008
622	Smoking Disease & Cancer Research			1,220,000	795,759
	TOTAL	4,407,778	4,086,104	4,709,647	3,924,726
HEARING IMPAIRED, COMMISSION FOR THE					
578	Hearing Impaired	249,602	226,054		
	TOTAL	249,602	226,054		
HISTORICAL SOCIETY					
043	Departmental Administration	338,777	336,130		
258	Research Library	170,251	169,214	10,000	9,913
532	Heritage Center	81,893	81,276		
541	Museum Operation	971,920	958,670	101,000	92,905
542	State of Nebraska Archives	272,453	271,562	24,000	13,832
543	Historical Markers	3,000	2,643	8,000	1,965
552	Historical Preservation				
632	Hall of Fame Commission	474	474		
902	Elks Building				
903	Ferguson Security System				
	TOTAL	1,838,768	1,819,969	143,000	118,615
INDUSTRIAL RELATIONS, COMMISSION OF					
531	Commission of Industrial Relations	187,827	148,869		
	TOTAL	187,827	148,869		

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$	$	$	$	$ 459,943	$ 299,562	$ 160,381
						459,943	299,562	160,381
						44,658	44,658	
						436,678	416,064	20,614
						481,336	460,722	20,614
						280,000	276,800	3,200
		1,110,402	1,099,398			2,703,040	2,424,578	278,462
						1,024,261	995,494	28,767
						1,050	1,019	31
		10,506,842	10,431,814			12,383,992	12,294,135	89,857
		303,346	274,676			389,264	360,594	28,670
						1,050,901	920,867	130,034
		1,493,150	1,485,318			3,478,657	3,232,790	245,867
						1,220,000	795,759	424,241
		13,413,740	13,291,206			22,531,165	21,302,036	1,229,129
						249,602	226,054	23,548
						249,602	226,054	23,548
						338,777	336,130	2,647
						180,251	179,127	1,124
						81,893	81,276	617
		135,013	134,997			1,207,933	1,186,572	21,361
		2,820				299,273	285,394	13,879
						11,000	4,608	6,392
		263,820	156,744			263,820	156,744	107,076
						474	474	
344,310	302,610					344,310	302,610	41,700
900	900					900	900	
345,210	303,510	401,653	291,741			2,726,631	2,533,835	194,796
						187,827	148,869	38,958
						187,827	148,869	38,958

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
INSTITUTIONS, DEPARTMENT OF PUBLIC					
033	Department Central Office	$ 2,624,961	$ 2,570,535	$	$
034	Alcohol and Drug Abuse	3,812,020	3,812,020		
151	Mental Health Region I	442,438	430,498		
152	Mental Health Region II	419,275	403,762		
153	Mental Health Region III	487,788	485,210		
154	Mental Health Region IV	477,838	472,449		
155	Mental Health Region V	1,291,155	1,291,155		
156	Mental Health Region VI	1,318,729	1,301,157		
355	Blind Rehabilitation	284,472	252,852	106,200	53,932
361	Mental Patient Care – Hastings	7,143,737	7,143,736	2,263,272	2,255,828
362	Mental Patient Care – Norfolk	3,777,800	3,756,364	1,930,668	1,836,478
363	Mental Patient Care – Lincoln	7,574,476	7,461,100	2,179,055	2,165,330
365	Mental Health	323,618	295,333		
421	Beatrice State Home	5,399,211	5,360,742	2,429,281	2,262,161
424	Office of Mental Retardation	18,279,515	18,252,697		
519	Nebraska Veterans' Home – Grand Island	2,845,126	2,841,555	4,478,269	4,475,839
520	Nebraska Veterans' Home – Norfolk	531,979	531,979	1,709,214	1,707,025
521	Nebraska Veterans' Home – Scottsbluff	467,382	467,318	490,799	484,760
522	Nebraska Veterans' Home – Douglas	633,968	633,872	2,357,297	2,357,265
911	Renovate Wards – Norfolk Regional Center			139,363	75,706
922	Elec. Dist. Sys. Beatrice State Dev. Center			7,009	6,905
952	Fire Safety Improvements				
957	Fitzgerald Veterans' Home				
981	Air Conditioning				
984	Western Nebraska Veterans' Home			600,000	64,085
990	Renovation – Title XIX				
991	D Bldg. Renovation Beatrice State Dev. Center				
995	Replace Boilers – Lincoln Regional Center			33,780	31,643
	TOTAL	58,135,488	57,764,334	18,724,207	17,776,957
INSURANCE, DEPARTMENT OF					
069	Enforce Standards – Insurance			1,213,924	1,120,123
555	Examination of Insurance Companies			666,757	568,655
556	Liquidation of Insurance Companies			10,000	655
557	Tuition Assistance			1,034	455
	TOTAL			1,891,715	1,689,888
INVESTMENT COUNCIL					
610	Investment Administration	74,233	63,463	167,188	141,242
	TOTAL	74,233	63,463	167,188	141,242
LABOR, DEPARTMENT OF					
031	Division of Employment			400,000	8,000
186	Job Training				
194	Protection of People & Property	383,692	356,354		
435	CETA – Title I				
436	CETA Special Governor's Grant				
438	CETA Special Programs				
	TOTAL	383,692	356,354	400,000	8,000
LAND SURVEYORS, BOARD OF EXAMINERS FOR					
083	Enforce Standards – Land Surveyors			11,857	7,332
	TOTAL			11,857	7,332
LANDSCAPE ARCHITECTS, BOARD OF					
597	Board of Landscape Architects			4,488	3,554
	TOTAL			4,488	3,554

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$ 485,944	$ 443,233	$	$	$ 3,110,905	$ 3,013,768	$ 97,137
		1,298,332	1,147,348			5,110,352	4,959,368	150,984
						442,438	430,498	11,940
						419,275	403,762	15,513
						487,788	485,210	2,578
						477,838	472,449	5,389
						1,291,155	1,291,155	
		1,171,542	1,077,869			1,318,729	1,301,157	17,572
		895,070	732,935			1,562,214	1,384,653	177,561
		590,436	587,991			10,302,079	10,132,499	169,580
		1,243,071	1,187,605			6,298,904	6,180,833	118,071
		1,350,931	1,241,252			10,996,602	10,814,035	182,567
		9,754,338	8,730,403			1,674,549	1,536,585	137,964
						17,582,830	16,353,306	1,229,524
		1,000	775			18,279,515	18,252,697	26,818
		1,000	700			7,324,395	7,318,169	6,226
		1,000	150			2,242,193	2,239,704	2,489
		2,205	1,366			959,181	952,228	6,953
						2,993,470	2,992,503	967
						139,363	75,706	63,657
33,917	33,917					40,926	40,822	104
168,900	47,150					168,900	47,150	121,750
35,000	28					35,000	28	34,972
42,329	31,592					42,329	31,592	10,737
						600,000	64,085	535,915
480,681	209,719					480,681	209,719	270,962
464,635	219					464,635	219	464,416
						33,780	31,643	2,137
1,225,462	322,625	16,794,869	15,151,627			94,880,026	91,015,543	3,864,483
						1,213,924	1,120,123	93,801
						666,757	568,655	98,102
						10,000	655	9,345
						1,034	455	579
						1,891,715	1,689,888	201,827
						241,421	204,705	36,716
						241,421	204,705	36,716
		15,689,426	15,229,398			16,089,426	15,237,398	852,028
		11,035,546	4,409,044			11,035,546	4,409,044	6,626,502
		214,464	214,377			598,156	570,731	27,425
		1,697,169	1,373,355			1,697,169	1,373,355	323,814
		509,656	471,885			509,656	471,885	37,771
		2,050,000	2,048,394			2,050,000	2,048,394	1,606
		31,196,261	23,746,453			31,979,953	24,110,807	7,869,146
						11,857	7,332	4,525
						11,857	7,332	4,525
						4,488	3,554	934
						4,488	3,554	934

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
LEGISLATIVE COUNCIL					
001	Salaries – Legislative	$ 251,000	$ 250,122	$	$
122	Legislative Services	2,339,556	2,193,455		
123	Clerk of Legislature	1,508,507	1,069,128		
126	Legislatiave Research Service	1,155,622	909,036		
127	Revision of Statutes & Regulations	948,405	520,131		
501	Committee on Intergovernmental Cooperation	209,132	166,534		
504	Office of Public Counsel	196,670	139,868		
638	Fiscal and Program Analysis	693,047	406,017		
901	Capitol Planning and Renovation				
	TOTAL	7,301,939	5,654,291		
LIBRARY COMMISSION					
039	Administration Services	75,018	75,018		
252	Extension Library Services	828,390	828,390	84,166	30,533
253	Blind and Physically Handicapped	200,771	200,771		
302	Library Development	384,156	384,156	41,919	17,552
	TOTAL	1,488,335	1,488,335	126,085	48,085
LIEUTENANT GOVERNOR					
008	Salary – Lieutenant Governor	36,211	36,211		
124	Office – Lieutenant Governor	23,456	21,914		
	TOTAL	59,667	58,125		
LIQUOR CONTROL COMMISSION					
073	Enforcement and Regulation	839,522	816,937		
088	Commissioners – Salary & Travel Expense	50,739	44,791		
	TOTAL	890,261	861,728		
MEXICAN-AMERICAN COMMISSION					
537	Mexican-American Commission	225,510	218,135		
	TOTAL	225,510	218,135		
MILITARY, DEPARTMENT OF					
192	Governor's Emergency Program	628,124	84,976		
544	National and State Guard	1,692,616	1,682,374	169,792	89,805
545	Civil Defense	287,673	256,223	121,961	78,136
548	Tuition Credit Reimbursement	703,542	610,745		
	TOTAL	3,311,955	2,634,318	291,753	167,941
MOTOR VEHICLE INDUSTRY LICENSING BOARD					
076	Enforce Standards – Automotive Industry			247,989	231,490
	TOTAL			247,989	231,490
MOTOR VEHICLES, DEPARTMENT OF					
032	Departmental Administration	280,171	263,940		
070	Enforce Standards – Motor Vehicles	3,002,544	2,694,648	1,238,643	947,628
090	License Plates			2,618,000	2,617,205
644	Highway Safety	37,750	21,564		
	TOTAL	3,320,465	2,980,152	3,856,643	3,564,833
NATURAL RESOURCES COMMISSION					
044	Departmental Administration	241,788	236,954		
303	State Aid – Small Watershed	38,408	38,376	900,000	518,991
304	Nebrska Water Conservation	2,163,090	1,184,150	50,000	50,000
307	Resources Development Fund	5,227,000	2,313,230	100,000	28,800
308	Soil Survey Fund	163,815	91,215		
310	State Water Planning	471,201	316,865		
334	Soil and Water Conservation	1,023,393	976,287	150,000	91,308
	TOTAL	9,328,695	5,157,077	1,200,000	689,099
OIL & GAS CONSERVATION COMMISSION					
335	Oil and Gas Conservation			314,844	283,475
	TOTAL			314,844	283,475
PARDONS, BOARD OF					
354	Board of Pardons	13,735	12,498		
358	Board of Parole	317,599	292,944		
	TOTAL	331,334	305,442		

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$	$	$	$	$ 251,000	$ 250,122	$ 878
						2,339,556	2,193,455	146,101
						1,508,507	1,069,128	439,379
						1,155,622	909,036	246,586
						948,405	520,131	428,274
						209,132	166,534	42,598
						196,670	139,868	56,802
						693,047	406,017	287,030
66,692	50,228					66,692	50,228	16,464
66,692	50,228					7,368,631	5,704,519	1,664,112
		41,900	36,939			116,918	111,957	4,961
		121,041	114,506			1,033,597	973,429	60,168
		56,298	52,177			257,069	252,948	4,121
		603,842	433,800			1,029,917	835,508	194,409
		823,081	637,422			2,437,501	2,173,842	263,659
						36,211	36,211	
						23,456	21,914	1,542
						59,667	58,125	1,542
						839,522	816,937	22,585
						50,739	44,791	5,948
						890,261	861,728	28,533
						225,510	218,135	7,375
						225,510	218,135	7,375
		122,884	122,884			751,008	207,860	543,148
		1,287,377	1,226,398			3,149,785	2,998,577	151,208
		1,027,845	1,024,176			1,437,479	1,358,535	78,944
						703,542	610,745	92,797
		2,438,106	2,373,458			6,041,814	5,175,717	866,097
						247,989	231,490	16,499
						247,989	231,490	16,499
		25,180	17,943			305,351	281,883	23,468
						4,241,187	3,642,276	598,911
						2,618,000	2,617,205	795
		1,369,555	1,270,257			1,407,305	1,291,821	115,484
		1,394,735	1,288,200			8,571,843	7,833,185	738,658
						241,788	236,954	4,834
						938,408	557,367	381,041
						2,213,090	1,234,150	978,940
						5,327,000	2,342,030	2,984,970
						163,815	91,215	72,600
						471,201	316,865	154,336
		20,227	3,089			1,193,620	1,070,684	122,936
		20,227	3,089			10,548,922	5,849,265	4,699,657
		56,992	50,337			371,836	333,812	38,024
		56,992	50,337			371,836	333,812	38,024
						13,735	12,498	1,237
						317,599	292,944	24,655
						331,334	305,442	25,892

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
PERSONNEL, DEPARTMENT OF					
176	Joint Merit System	$	$	$	$
605	Personnel Administration	546,353	509,541		
607	Affirmatiave Action	76,785	70,797		
	TOTAL	623,138	580,338		
POLICY RESEARCH OFFICE					
018	Policy Research Office	366,124	366,119		
	TOTAL	366,124	366,119		
POSTSECONDARY EDUCATION, NEBRASKA COORDINATING COMMISSION FOR					
299	Student Incentive				
640	Postsecondary Education	127,977	125,658	500	500
	TOTAL	127,977	125,658	500	500
POWER REVIEW BOARD					
072	Power Review Board			100,110	87,660
	TOTAL			100,110	87,660
PUBLIC ACCOUNTANCY, BOARD OF					
084	Enforce Standards – Public Accountants			155,485	144,593
	TOTAL			155,485	144,593
PUBLIC SERVICE COMMISSION					
014	Salaries – Public Service Commissioners	146,159	146,159		
016	Commissions Expenses	14,145	13,804		
054	Enforce Standards – Public Utilities	1,359,941	1,306,269		
	TOTAL	1,520,245	1,466,232		
RACING COMMISSION					
074	Enforce Standards – Horse Racing			707,934	641,926
	TOTAL			707,934	641,926
REAL ESTATE COMMISSION					
077	Enforce Standards – Real Estate			480,443	458,312
289	Educational Assistance			34,901	34,871
	TOTAL			515,344	493,183
RETIREMENT SYSTEMS, PUBLIC EMPLOYEES'					
041	Adm. – Retirement – Deferred Comp.	11,214	6,500	690,309	463,671
515	Public Employees Retirement	6,702,424	6,702,424		
517	Equal Benefits	74,871	74,871		
	TOTAL	6,788,509	6,783,795	690,309	463,671
REVENUE, DEPARTMENT OF					
013	Salary – Tax Commissioner	51,244	47,139		
102	Revenue Administration	8,537,071	8,055,217	374,648	276,463
105	Property Tax Administration	1,312,517	1,192,057		
108	Reimbursements to Local Government	25,552,079	25,463,563		
504	Bingo and Pickle Card Commission	5,662	2,967		
	TOTAL	35,458,573	34,760,943	374,648	276,463
RISK MANAGEMENT, OFFICE OF/STATE CLAIMS BOARD					
535	State Claims Administration	108,861	88,698		
536	Sundry Claims	193,403	116,555	19,918	19,919
538	State Claims Board	947,957	947,957	1,045,980	1,045,958
	TOTAL	1,250,221	1,153,210	1,065,898	1,065,877
ROADS, DEPARTMENT OF					
305	Public Transit Aid	1,902,075	1,902,075	1,139,055	1,083,222
568	Highway Administration			10,000,000	9,740,370
569	Construction			194,376,805	187,192,151
571	Highway Maintenance			46,432,496	45,843,673
572	Service and Supporting Districts			7,617,373	1,078,643
901	Capital Construction			3,121,396	1,115,656
	TOTAL	1,902,075	1,902,075	262,687,125	246,053,715

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$	$	$ 396,830	$ 290,509	$ 396,830	$ 290,509	$ 106,321
						546,353	509,541	36,812
						76,785	70,797	5,988
				396,830	290,509	1,019,968	870,847	149,121
		113,000	102,072			479,124	468,191	10,933
		113,000	102,072			479,124	468,191	10,933
		550,000	429,905			550,000	429,905	120,095
		44,500	35,664			172,977	161,822	11,155
		594,500	465,569			722,977	591,727	131,250
						100,110	87,660	12,450
						100,110	87,660	12,450
						155,485	144,593	10,892
						155,485	144,593	10,892
						146,159	146,159	
						14,145	13,804	341
						1,359,941	1,306,269	53,672
						1,520,245	1,466,232	54,013
						707,934	641,926	66,008
						707,934	641,926	66,008
						480,443	458,312	22,131
						34,901	34,871	30
						515,344	493,183	22,161
						701,523	470,171	231,352
						6,702,424	6,702,424	
						74,871	74,871	
						7,478,818	7,247,466	231,352
						51,244	47,139	4,105
						8,911,719	8,331,680	580,039
				1,074,062	665,290	2,386,579	1,857,347	529,232
						25,552,079	25,463,563	88,516
						5,662	2,967	2,695
				1,074,062	665,290	36,907,283	35,702,696	1,204,587
						108,861	88,698	20,163
						213,321	136,474	76,847
						1,993,937	1,993,915	22
						2,316,119	2,219,087	97,032
		325,442	213,677			3,366,572	3,198,974	167,598
						10,000,000	9,740,370	259,630
						194,376,805	187,192,151	7,184,654
						46,432,496	45,843,673	588,823
						7,617,373	1,078,643	6,538,730
						3,121,396	1,115,656	2,005,740
		325,442	213,677			264,914,642	248,169,467	16,745,175

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
SECRETARY OF STATE					
009	Salary – Secretary of State	$ 37,934	$ 37,934	$ -	$
022	Departmental Administrations	234,188	189,400		
051	Enforce Standards – Corporation	178,470	168,821	10,000	7,883
053	Enforce Standards – Collection Agencies			13,706	12,512
086	Enforce Standards – Records Management	110,849	106,741		
089	Uniform Commercial Code	198,988	196,984		
	TOTAL	760,429	699,880	23,706	20,395
SOCIAL SERVICES, DEPARTMENT OF					
341	Administration of Public Assistance	13,821,316	13,821,311		
347	Public Assistance	39,033,462	39,032,908	263,513	221,629
348	Medical Assistance	46,286,082	46,286,082	17,766,234	15,551,866
523	Crippled Children Services	1,502,031	1,500,960		
524	Nebraska Center for Children & Youth	2,962,701	2,962,677	153,954	153,954
547	Economic Opportunity Act				
	TOTAL	103,605,592	103,603,938	18,183,701	15,927,449

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$	$	$	$	$ 37,934	$ 37,934	$
						234,188	189,400	44,788
						188,470	176,704	11,766
						13,706	12,512	1,194
				545,255	426,059	656,104	532,800	123,304
						198,988	196,984	2,004
				545,255	426,059	1,329,390	1,146,334	183,056
		25,768,575	25,556,588			39,589,891	39,377,899	211,992
		64,223,025	63,486,508			103,520,000	102,741,045	778,955
		87,148,510	87,148,510			151,200,826	148,986,458	2,214,368
		1,145,107	1,082,487			2,647,138	2,583,447	63,691
		71,051	39,046			3,187,706	3,155,677	32,029
		2,518,613	2,383,219			2,518,613	2,383,219	135,394
		180,874,881	179,696,358			302,664,174	299,227,745	3,436,429

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
STATE COLLEGES					
801	Instruction – Chadron	$ 2,859,458	$ 2,580,595	$ 545,063	$ 488,069
802	Organized Research – Chadron	41,452	30,244	6,569	4,553
803	Public Service – Chadron	5,794	5,793	1,206	1,098
804	Academic Services – Chadron	691,038	690,571	173,585	134,369
805	Student Services – Chadron	381,077	360,454	112,279	100,824
806	Administration – Chadron	668,515	667,761	210,653	202,467
807	Plant Operation and Maintenance – Chadron	899,025	898,703	150,294	145,407
808	Tuition Remission – Chadron			316,925	
809	Independent Operations – Chadron				
811	Instruction – Kearney	6,128,137	6,112,470	2,975,997	2,385,954
812	Organized Research – Kearney	84,566	84,324	33,189	29,835
813	Public Service – Kearney	107,195	105,313	57,332	54,126
814	Academic Support – Kearney	1,225,887	1,225,321	468,079	451,836
815	Student Services – Kearney	463,761	462,970	390,144	362,228
816	Administration – Kearney	770,932	770,295	645,631	641,026
817	Plant Operation and Maintenance – Kearney	1,130,258	1,119,768	459,795	453,054
818	Tuition Remission – Kearney			654,775	
819	Independent Operations – Kearney				
821	Instruction – Peru	1,485,685	1,401,709	152,082	73,143
822	Organized Research – Peru	8,156	7,274	2,539	2,095
823	Public Service – Peru	29,528	29,275	12,090	12,049
824	Academic Support – Peru	360,902	349,811	65,688	64,861
825	Student Support – Peru	238,564	232,678	95,780	90,300
826	Administration – Peru	482,996	482,828	227,126	226,924
827	Plant Operation and Maintenance – Peru	621,034	620,515	17,939	16,191
828	Tuition Remission – Peru			152,572	
829	Independent Operations – Peru				
831	Instruction – Wayne	2,806,967	2,801,769	1,036,312	638,073
832	Organized Research – Wayne	25,230	24,195	5,355	4,448
833	Public Service – Wayne			43,355	40,733
834	Academic support – Wayne	678,021	623,646	349,435	301,838
835	Student Services – Wayne	319,267	316,827	132,509	118,454
836	Administration – Wayne	679,416	673,154	392,996	384,005
837	Plant Operation and Maintenance – Wayne	1,199,152	1,154,581	359,280	271,240
838	Tuition Remission – Wayne			305,315	
839	Independent Operations – Wayne				
902	Renovation – Chadron				
904	Renovation – Kearney				
908	A. O. Thomas Building Renovation – Kearney				
909	Renovation – Peru				
910	Renovation – Wayne				
917	Education & Humanities Renovation – Wayne				
923	Library Addition – Kearney				
951	Media Center – Chadron				
952	Administration Building – Chadron				
953	Burkhiser Hall – Chadron				
956	Armstrong Gym – Chadron				
957	Greenhouse – Chadron				
958	Crites Hall – Chadron				
960	Annex Printshop – Kearney				
961	Nebraska Hall – Kearney				
962	Sculpture Annex – Kearney				
963	West Center – Kearney				
964	Heat Plant #2 – Kearney				
966	Otto Olson Education Building – Kearney				
967	A. O. Thomas Building – Kearney				
968	Bruner Hall of Science Energy Grant – Kearney				
969	Copeland Hall – Kearney				
970	Otto Olson II – Kearney				
971	Cushing Coliseum – Kearney				
980	Industrial Arts Building – Peru				
981	Education Building – Peru				
982	Fine Arts Building – Peru				
983	Centennial Complex – Peru				
990	Benthack Hall – Wayne				
991	Carhart Hall – Wayne				
992	Connell Hall – Wayne				
993	Val Peterson Fine Arts Building – Wayne				
994	Rice Auditorium – Wayne				
	TOTAL	24,392,013	23,832,844	10,551,889	7,699,200

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$ 282,604	$ 173,964	$	$	$ 3,687,125	$ 3,242,628	$ 444,497
		10,973	1,588			58,994	36,385	22,609
		229,071	209,033			236,071	215,924	20,147
		51,218	27,505			915,841	852,445	63,396
		170,303	127,761			663,659	589,039	74,620
		40,725	29,984			919,893	900,212	19,681
						1,049,319	1,044,110	5,209
		1,274,563	1,270,000			1,591,488	1,270,000	321,488
				662,017	512,307	662,017	512,307	149,710
		160,095	152,993			9,264,229	8,651,417	612,812
		78,546	74,781			196,301	188,940	7,361
		108,315	105,719			272,342	265,158	7,684
		48,960	47,561			1,742,926	1,724,718	18,208
						853,905	825,198	28,707
						1,416,563	1,411,321	5,242
						1,590,053	1,572,822	17,231
		2,401,429	2,385,641			3,056,204	2,385,641	670,563
				1,947,635	1,824,798	1,947,635	1,824,798	122,837
		140,746	127,533			1,778,513	1,602,385	176,128
						10,695	9,369	1,326
		13,020	7,019			54,638	48,343	6,295
		46,222	26,836			472,812	441,508	31,304
		72,401	40,348			406,745	363,326	43,419
		81,374	55,070			791,496	764,822	26,674
						638,973	636,706	2,267
		562,616	553,297			715,188	553,297	161,891
				288,590	287,437	288,590	287,437	1,153
		159,270	142,697			4,002,549	3,582,539	420,010
						30,585	28,643	1,942
						43,355	40,733	2,622
		28,422	2,546			1,055,878	928,030	127,848
		2,500	716			454,276	435,997	18,279
		8,000				1,080,412	1,057,159	23,253
						1,558,432	1,425,821	132,611
		1,091,853	1,086,374			1,397,168	1,086,374	310,794
				1,125,719	914,217	1,125,719	914,217	211,502
7,200	7,200					7,200	7,200	
49,446	24,606					49,446	24,606	24,840
671,032	664,194					671,032	664,194	6,838
14,737	5,174					14,737	5,174	9,563
32,210						32,210		32,210
2,667	2,667					2,667	2,667	
929,786	733,390					929,786	733,390	196,396
		869				869		869
		413	413			413	413	
		46,000	3,487			46,000	3,487	42,513
		9,584	31			9,584	31	9,553
		13,915				13,915		13,915
		285				285		285
		885				885		885
		7,251				7,251		7,251
		6				6		6
		46,739				46,739		46,739
		79				79		79
		1,136				1,136		1,136
		31				31		31
		48,020	32,855			48,020	32,855	15,165
		11,000	528			11,000	528	10,472
		46,500				46,500		46,500
		20,000	645			20,000	645	19,355
		1,024				1,024		1,024
		1,720				1,720		1,720
		1,075				1,075		1,075
		1,850	1,850	1,850	1,850	3,700	3,700	
		9,399	2,925			9,399	2,925	6,474
		59,184	17,148			59,184	17,148	42,036
		23,934	12,657			23,934	12,657	11,277
		31,184	16,617			31,184	16,617	14,567
		32,684	19,784			32,684	19,784	12,900
1,707,078	1,437,231	7,477,993	6,757,906	4,025,811	3,540,609	48,154,784	43,267,790	4,886,994

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
STATE PATROL					
189	Command and Support	$ 6,255,024	$ 5,699,842	$	$
190	Criminal Investigations	3,256,153	3,210,828	150,000	133,236
195	Protection of People and Property	8,180,603	8,154,138		
	TOTAL	17,691,780	17,064,808	150,000	133,236
STATE TREASURER					
012	Salary – State Treasurer	37,876	37,762		
119	Aid to Natural Resource Districts	686,000	686,000		
120	Aid to Municipalities	17,068,660	17,068,660		
149	Aid to Counties	16,660,000	16,660,000		
503	Treasury Management	224,589	211,461		
512	Unclaimed Property			120,894	95,725
	TOTAL	34,677,125	34,663,883	120,894	95,725
STATUS OF WOMEN, COMMISSION ON THE					
577	Status of Women	195,519	195,519	10,000	6,960
	TOTAL	195,519	195,519	10,000	6,960
SUPREME COURT					
003	Salaries – Judges	406,973	406,973		
004	Salaries – Clerk	39,726	37,426		
005	Salaries – Reporter	38,451	36,147		
007	Salaries – County Judges	2,148,556	2,148,556		
034	Court Administration	1,012,296	998,761		
040	State Law Library	224,792	212,081		
046	Prehearing Conference	93,290	93,022		
396	County Court System	4,086,362	4,052,090		
399	County Reporters	1,417,886	1,417,771		
660	Special Trial Expense	40,000	9,100		
	TOTAL	9,508,332	9,411,927		
TECHNICAL COMMUNITY COLLEGES, BOARD OF					
051	Aid to Technical Colleges	21,594,548	21,594,548		
	TOTAL	21,594,548	21,594,548		
TRUSTEES OF THE STATE COLLEGES, BOARD OF					
048	Office of the Secretary	191,587	183,180		
901	Miscellaneous Renovation – All Campuses				
	TOTAL	191,587	183,180		
UNIFORM COMMERCIAL CODE FILING COUNCIL					
114	Uniform Commercial Code Filing Council	50,000	11,049		
	TOTAL	50,000	11,049		

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$ 102,500	$ 100,720	$	$	$ 6,357,524	$ 5,800,562	$ 556,962
		2,981	2,981			3,409,134	3,347,045	62,089
						8,180,603	8,154,138	26,465
		105,481	103,701			17,947,261	17,301,745	645,516
						37,876	37,762	114
						686,000	686,000	
						17,068,660	17,068,660	
						16,660,000	16,660,000	
						224,589	211,461	13,128
						120,894	95,725	25,169
						34,798,019	34,759,608	38,411
		25,039	10,487			230,558	212,966	17,592
		25,039	10,487			230,558	212,966	17,592
						406,973	406,973	
						39,726	37,426	2,300
						38,451	36,147	2,304
						2,148,556	2,148,556	
		7,000				1,019,296	998,761	20,535
						224,792	212,081	12,711
						93,290	93,022	268
						4,086,362	4,052,090	34,272
						1,417,886	1,417,771	115
						40,000	9,100	30,900
		7,000				9,515,332	9,411,927	103,405
						21,594,548	21,594,548	
						21,594,548	21,594,548	
						191,587	183,180	8,407
196,554	81,104					196,554	81,104	115,450
196,554	81,104					388,141	264,284	123,857
						50,000	11,049	38,951
						50,000	11,049	38,951

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
UNIVERSITY OF NEBRASKA					
711	State General Fund – UNL	$53,843,772	$53,843,772	$24,564,460	$24,452,311
712	Devaney Sports Center	565,693	565,693	104,377	95,435
715	Institutes of Agriculture & Natural Resources	27,283,572	27,228,051	2,216,086	1,940,665
716	Federal Credit – UNL				
717	Federal Grant Contracts – UNL				
719	Auxiliary – UNL				
731	State General Fund – UNMC	43,027,480	43,027,480	55,344,823	54,036,422
736	Federal Credit – UNMC				
737	Federal Grant Contracts – UNMC				
739	Auxiliary – UNMC				
781	Central Adm. – General Fund	4,181,448	4,146,448	568,889	563,073
789	Central Adm. – Auxiliary				
791	State General Fund – UNO	21,634,373	21,604,675	11,454,642	10,219,284
796	Federal Credit – UNO				
797	Federal Grant Contracts – UNO				
799	Auxiliary – UNO				
904	KUON Transmitter – Lincoln				
905	Renovation Agriculture Engineering Bldg. – UNL				
906	Eppley Renovation – UNO			475,000	106,642
907	Fire and Life Safety – UNL				
908	Fire and Life Safety – UNMC				
909	Fire and Life Safety – UNO				
912	Animal Science Complex				
915	Field Lab Development				
918	Miscellaneous Renovation – UNL			287,000	23,988
919	Panhandle Materiel Storage				
920	Training Table – UNL				
924	Temple Restoration – UNL				
937	Agriculture Research Land				
939	Vet College				
940	Depreciation Reserve – UNMC			3,065,515	
943	Miscellaneous Renovation – UNMC			1,590,603	678,898
945	Miscellaneous Renovation – UNMC			1,588,108	615,380
946	Miscellaneous Renovation – UNMC			95,263	158
947	Miscellaneous Renovation – UNMA			460,366	207,239
948	Behlen Lab – UNL				
949	Brace Lab – UNL				
950	McCollum Hall – UNL				
952	Mussehl Hall – UNL				
953	Miller Hall – UNL				
954	Burnett Hall – UNL				
955	Nebraska Union – UNL				
956	Biochemical Lab – UNL				
957	Cather/Pound – UNL				
958	Harper/Schramm/Smith – UNL				
960	Engineer Complex – UNL				
961	Agricultural Hall – UNL				
962	Hamilton Hall – UNL				
963	Oldfather Hall – UNL				
964	Nebraska Hall – UNL				
965	Kiesselbach Lab – UNL				
966	Architecture Hall – UNL				
967	Thompson Library – UNL				
969	Love Library – UNL				
970	Natural Resources Hall – UNL				
971	Lyman Hall – UNL				
972	Military and Naval Science – UNL				
980	Nebraska Psychiatric Institute Renovation – UNMC			1,340,038	1,142,437
981	Pediatrics – UNMC			80,558	76,884
983	Incinerator – UNMC			822,000	45,775
985	Residence Facility – UNMC			709,600	362,586
986	Nuclear Magnetic Resonance Facility – UNMC			500,000	5,798
988	Central Utilities – UNMC				
989	Pharmacy – UNMC				
990	Energy Projects – UNO			685,360	2,422
991	Kayser Hall – UNO				
	TOTAL	150,536,338	150,416,119	105,952,688	94,575,397

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$	$	$ 6,498,492	$ 5,463,305	$84,906,724	$83,759,388	$ 1,147,336
						670,070	661,128	8,942
		4,942,376	4,942,376	6,909,011	6,005,157	41,351,045	40,116,249	1,234,796
		8,606,000	8,482,064			8,606,000	8,482,064	123,936
		19,543,000	18,304,545			19,543,000	18,304,545	1,238,455
				72,571,500	72,428,743	72,571,500	72,428,743	142,757
				824,441	814,561	99,196,744	97,878,463	1,318,281
		7,856,144	6,047,496			7,856,144	6,047,496	1,808,648
		1,260,006	248,675			1,260,006	248,675	1,011,331
				22,013,865	20,501,505	22,013,865	20,501,505	1,512,360
						4,750,337	4,709,521	40,816
				5,293,801	4,817,372	5,293,801	4,817,372	476,429
				2,034,028	2,034,028	35,123,043	33,857,987	1,265,056
		4,978,319	3,024,589			4,978,319	3,024,589	1,953,730
		1,064,287	699,730			1,064,287	699,730	364,557
				7,091,708	6,487,151	7,091,708	6,487,151	604,557
		259,440	196,483			259,440	196,483	62,957
6,288	6,288					6,288	6,288	
						475,000	106,642	368,358
120,000	88,774					120,000	88,774	31,226
84,020	43,062					84,020	43,062	40,958
2,718	2,718					2,718	2,718	
375,000	313,861					375,000	313,861	61,139
13,555	4,479					13,555	4,479	9,076
						287,000	23,988	263,012
				43,800	33,933	43,800	33,933	9,867
				400,000	13,914	400,000	13,914	386,086
100,000	100,000					100,000	100,000	
190,000	80,000					190,000	80,000	110,000
275,000	37,054	827,000				1,102,000	37,054	1,064,946
						3,065,515		3,065,515
				19,913		1,610,516	678,898	931,618
				253,581	10,298	1,841,689	625,678	1,216,011
						95,263	158	95,105
				29,414	218	489,780	207,457	282,323
		2,316	1,841			2,316	1,841	475
		420				420		420
		250	250			250	250	
		14,515	34			14,515	34	14,481
		20,000	9,932			20,000	9,932	10,068
		347	347			347	347	
		3,875	3,595			3,875	3,595	280
		49,310	37			49,310	37	49,273
		1,678				1,678		1,678
		37,043				37,043		37,043
		2,327				2,327		2,327
		9,294	8,956			9,294	8,956	338
		18,403				18,403		18,403
		20,444	20,444			20,444	20,444	
		9,976				9,976		9,976
		22,300	22,300			22,300	22,300	
		46,020	31,739			46,020	31,739	14,281
		1,272	1,272			1,272	1,272	
		684				684		684
		19,060	26			19,060	26	19,034
		41,454	32			41,454	32	41,422
		46,592	34			46,592	34	46,558
						1,340,038	1,142,437	197,601
						80,558	76,884	3,674
						822,000	45,775	776,225
						709,600	362,586	347,014
						500,000	5,798	494,202
		50,000	32,394			50,000	32,394	17,606
		15,000				15,000		15,000
						685,360	2,422	682,938
		30,797	30,797			30,797	30,797	
1,166,581	676,236	49,799,949	42,109,988	123,983,554	118,610,185	431,439,110	406,387,925	25,051,185

State of Nebraska

SCHEDULE OF BUDGETED AND ACTUAL EXPENDITURES PAID BY PROGRAM (Continued)

For the Year Ended June 30, 1984

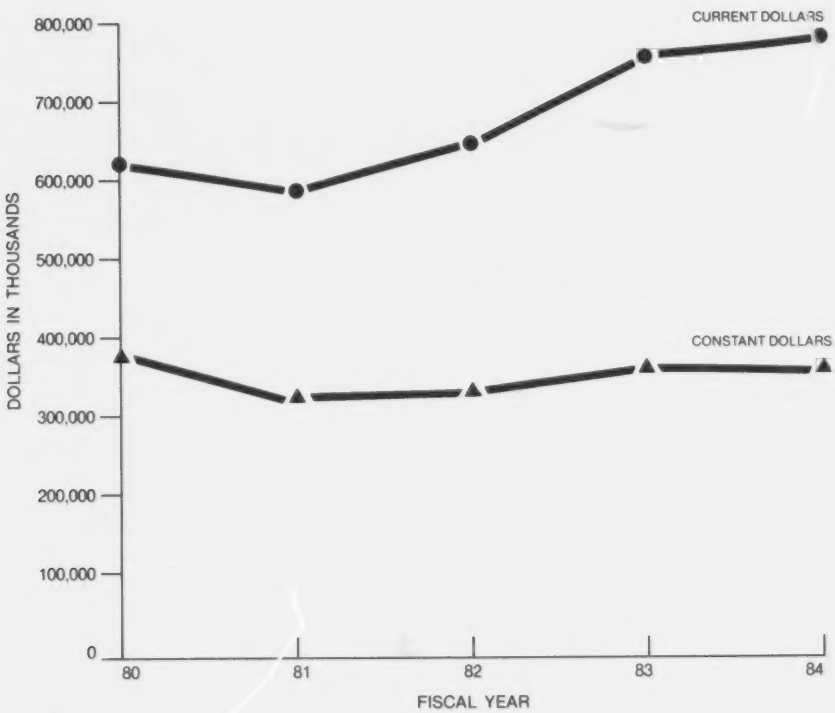
		GENERAL		CASH	
		BUDGET	ACTUAL	BUDGET	ACTUAL
VETERANS' AFFAIRS, DEPARTMENT OF					
036	Departmental Administration	$ 310,904	$ 305,955	$	$
037	Vietnam Veterans' Education	10,000	6,288		
038	Apprentice Training				
138	Veterans' Job Training				
	TOTAL	320,904	312,243		
WATER RESOURCES, DEPARTMENT OF					
310	State Water Planning	6,550	5,761		
332	Missouri River Association	26,812	26,494		
527	Administration of Water Rights	1,406,541	1,370,653	5,000	1,268
	TOTAL	1,439,903	1,402,908	5,000	1,268
WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD, NEBRASKA					
381	Nebraska Wheat Board			766,428	647,563
	TOTAL			766,428	647,563
WORKMEN'S COMPENSATION COURT					
526	Judges' Salaries	287,382	283,751		
530	Workmen's Compensation Administration	314,882	310,846	7,650	1,289
	TOTAL	602,264	594,597	7,650	1,289
	TOTAL STATE	$772,813,281	$750,278,744	$500,909,400	$445,156,962

CONSTRUCTION BUDGET	CONSTRUCTION ACTUAL	FEDERAL BUDGET	FEDERAL ACTUAL	REVOLVING BUDGET	REVOLVING ACTUAL	TOTAL BUDGET	TOTAL ACTUAL	VARIANCE UNDER (OVER) BUDGET
$	$	$ 49,091	$ 34,808	$	$	$ 359,995	$ 340,763	$ 19,232
						10,000	6,288	3,712
		14,463	6,914			14,463	6,914	7,549
		3,500				3,500		3,500
		67,054	41,722			387,958	353,965	33,993
						6,550	5,761	789
						26,812	26,494	318
		100,000	28,273			1,511,541	1,400,194	111,347
		100,000	28,273			1,544,903	1,432,449	112,454
						766,428	647,563	118,865
						766,428	647,563	118,865
						287,382	283,751	3,631
		54,298	53,142			376,830	365,277	11,553
		54,298	53,142			664,212	649,028	15,184
$14,561,881	$9,568,323	$394,882,641	$361,417,955	$166,239,093	$154,534,523	$1,849,406,296	$1,720,956,507	$128,449,789

State of Nebraska

GENERAL FUND REVENUES— BUDGETARY BASIS

1980 – 1984



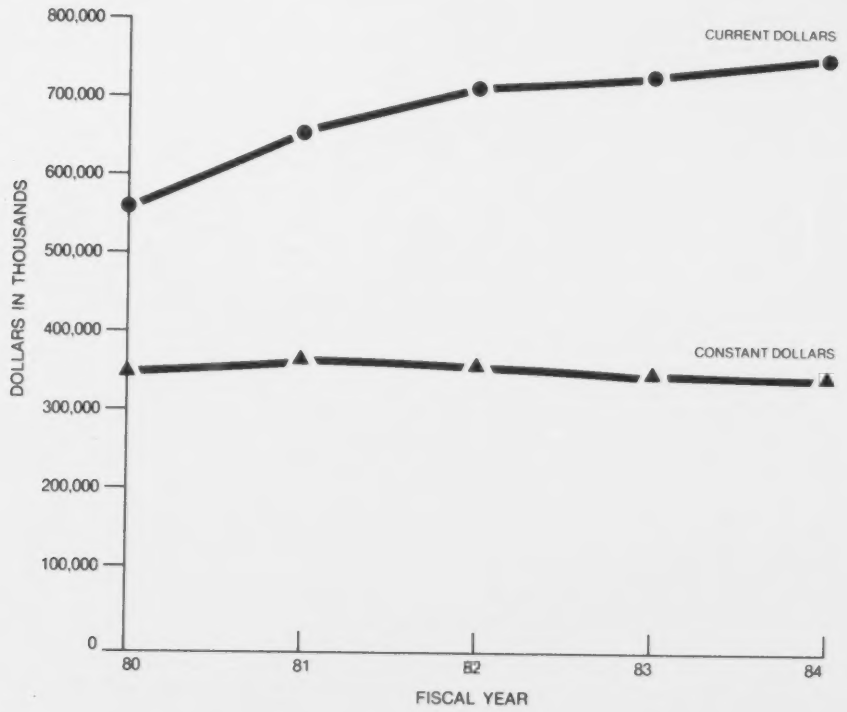
Current Dollars	620,793	593,200	655,425	758,144	781,045
Constant Dollars (1972)	379,876	332,474	335,874	366,466	362,215
Percent Increase Or (Decrease) Over Prior Year In Current Dollars	12.32%	(4.44)%	10.49%	15.67%	3.02%
Percent Increase Or (Decrease) Over Prior Year In Constant Dollars	3.39%	(12.48)%	1.02%	9.11%	(1.16)%

SOURCE: Department of Administrative Services Accounting Division.

State of Nebraska

GENERAL FUND EXPENDITURES— BUDGETARY BASIS

1980 – 1984



Current Dollars	567,515	652,707	710,440	725,887	750,279
Constant Dollars (1972)	347,274	365,826	364,067	350,874	347,947
Percent Increase Or (Decrease) Over Prior Year In Current Dollars	8.85%	15.01%	8.85%	2.17%	3.36%
Percent Increase Or (Decrease) Over Prior Year In Constant Dollars	.19%	5.34%	(.48)%	(3.62)	(.83)%

SOURCE: Department of Administrative Services Accounting Division.

State of Nebraska

COMPARITIVE POPULATION GROWTH NEBRASKA AND UNITED STATES

1940 – 1983 (As of July 1)

YEAR	NEBRASKA	PERCENT CHANGE	UNITED STATES	PERCENT CHANGE
1940	1,315,834		132,122,000	
1950	1,325,510	.74%	152,271,000	15.25%
1960	1,411,921	6.52	180,671,000	18.65
1970	1,483,791	5.09	205,052,000	13.49
1971	1,508,000	1.63	207,661,000	1.27
1972	1,528,000	1.33	209,896,000	1.08
1973	1,533,000	.33	211,909,000	.96
1974	1,537,000	.26	213,854,000	.92
1975	1,544,000	.46	215,973,000	.99
1976	1,552,000	.52	218,035,000	.95
1977	1,555,000	.19	220,239,000	1.01
1978	1,565,000	.64	222,585,000	1.07
1979	1,574,000	.58	225,055,000	1.11
1980	1,569,825	(.27)	227,704,000	1.18
1981	1,577,000	.46	229,849,000	.94
1982	1,586,000	.57	232,057,000	.96
1983	N/A		234,249,000	.94
1940-1982		20.53		
1940-1983				77.30

SOURCE: U. S. Population – Economic Report of the President; Nebraska Population: 1940-1970, 1980-1982 – Nebraska Statistical Handbook; 1971-1979 – Federal-State Cooperative Program for Population Estimates, U.S. Bureau of the Census and University of Nebraska-Lincoln, Bureau of Business Research.

State of Nebraska

TOTAL PERSONAL AND PER CAPITA INCOME NEBRASKA, UNITED STATES, AND THE PLAINS

1974 – 1983

	NEBRASKA		UNITED STATES		PLAINS[a]	
YEAR	PERSONAL INCOME (IN MILLIONS)	PER CAPITA INCOME	PERSONAL INCOME (IN MILLIONS)	PER CAPITA INCOME	PERSONAL INCOME (IN MILLIONS)	PER CAPITA INCOME
1974	8,278	5,383	1,162,203	5,448	89,960	5,396
1975	9,310	6,040	1,258,643	5,842	97,054	5,797
1976	9,618	6,209	1,385,201	6,367	103,987	6,166
1977	10,488	6,747	1,534,708	6,984	115,891	6,837
1978	11,779	7,546	1,726,185	7,772	130,207	7,646
1979	13,253	8,472	1,942,650	8,651	146,653	8,578
1980	13,980	8,895	2,156,710	9,494	158,155	9,194
1981	16,543	10,453	2,420,039	10,544	179,833	10,401
1982	17,300	10,886	2,575,831	11,113	188,582	10,873
1983	17,909	11,212	2,734,122	11,685	197,425	11,332

(a) States included in the Plains are Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota and South Dakota.

SOURCE: U.S. Department of Commerce, Regional Economic Information System, Bureau of Economic Analysis.

State of Nebraska

COMPARATIVE UNEMPLOYMENT NEBRASKA AND UNITED STATES

1950 – 1983

YEAR	TOTAL LABOR FORCE	TOTAL EMPLOYMENT	UNEMPLOYMENT	NEBRASKA UNEMPLOYMENT AS PERCENT OF LABOR FORCE	UNITED STATES UNEMPLOYMENT AS PERCENT OF LABOR FORCE
1950	608,500	590,600	17,750	2.9	5.2
1960	630,400	613,000	17,200	2.7	5.4
1970[a]	631,700	612,300	19,400	3.1	4.8
1971	644,000	620,500	23,600	3.6	5.8
1972	666,300	643,800	22,500	3.4	5.5
1973	688,900	666,200	22,700	3.3	4.8
1974	719,500	688,600	30,900	4.3	5.5
1975	706,000	663,200	42,800	6.1	8.3
1976	717,100	680,900	36,200	5.0	7.6
1977[b]	750,000	722,000	28,000	3.7	6.9
1978	772,000	749,000	23,000	2.9	6.0
1979	771,000	747,000	24,000	3.2	5.8
1980	763,000	732,000	31,000	4.1	7.0
1981	773,000	741,000	32,000	4.1	7.5
1982	787,000	739,000	48,000	6.1	9.5
1983	788,000	743,000	45,000	5.7	9.5

(a) Data for 1970 and later are based on a Labor Force concept rather than the Work Force used previously, and are not strictly comparable with data for previous years.

(b) Data for 1977 and later are not comparable to prior years because of changes in the method of estimating the labor force.

SOURCE: Nebraska Department of Economic Development, Nebraska Statistical Handbook.

State of Nebraska

PUBLIC AND STATE OPERATED ENROLLMENT PREKINDERGARTEN – GRADE 12

1974/75 – 1983/84

ACADEMIC YEAR	PRE KDG. AND KDG.	GRADES 1-3	GRADES 4-6	GRADES 7-9	GRADES 10-12	SPECIAL EDUCATION	TOTAL ALL GRADES
1974-1975	23,874	63,434	72,287	80,856	75,663	3,501	319,615
1975-1976	24,831	63,837	68,700	80,317	76,420	2,566	316,671
1976-1977	25,037	64,695	65,046	77,295	77,949	2,026	312,048
1977-1978	23,452	66,485	62,674	74,160	77,637	1,789	306,197
1978-1979	21,965	65,716	62,215	69,621	76,202	2,077	297,796
1979-1980	21,352	63,451	62,772	65,914	72,682	1,399	287,570
1980-1981	22,702	61,325	64,224	62,709	69,966	(a)	280,926
1981-1982	21,525	60,462	63,826	61,909	66,044	(a)	273,766
1982-1983	22,827	60,061	61,537	62,380	62,575	(a)	269,380
1983-1984	23,017	60,898	59,223	63,886	60,510	(a)	267,534

(a) Since the 1980-1981 school year, Special Education students have been associated with a grade based on their age and not reported in a separate category.

SOURCE: Nebraska Department of Education, Statistics and Facts About Nebraska Schools 1983-84.

State of Nebraska

PUBLIC HIGHER EDUCATION INSTITUTIONS TOTAL FALL ENROLLMENT

1974 – 1983

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
COLLEGES AND UNIVERSITIES:										
Chadron State College	1,964	2,024	1,907	2,069	2,003	1,913	1,887	1,909	1,913	1,916
Kearney State College	5,072	5,322	5,777	6,035	6,165	6,478	6,948	7,004	7,276	7,664
Peru State College	770	820	768	744	718	744	912	818	926	1,130
Wayne State College	1,970	2,099	2,126	2,365	2,491	2,364	2,312	2,233	2,321	2,405
University of Nebraska										
Lincoln	20,892	22,380	22,179	22,256	22,477	23,661	24,128	24,786	25,075	24,789
Omaha	14,124	15,049	14,632	14,696	14,665	13,546	13,707	14,023	14,024	14,531
Medical Center	1,536	1,494	1,748	1,896	1,975	2,459	2,499	2,639	2,564	2,583
TOTAL COLLEGES AND UNIVERSITIES	46,328	49,188	49,137	50,061	50,494	51,165	52,393	53,412	54,099	55,018
TECHNICAL COMMUNITY COLLEGES										
Central TCC	1,988	2,979	4,197	5,410	3,813[a]	5,134	5,203	5,733	5,409	5,797
Metropolitan TCC	2,215	2,768	3,655	4,676	4,993	5,499	6,055	6,724	6,632	5,745
Mid-Plains TCC	2,229	2,310	2,394	1,969	2,223	2,351	2,156	2,394	2,470	2,469
Northeast TCC	1,097	1,309	1,302	1,453	1,450	1,537	1,616	1,723	1,686	1,637
Southeast TCC	1,593	2,107	2,118	2,484	2,968	3,858	5,209	5,405	5,559	5,391
Western TCC	1,291	836	906	1,366	1,522	1,635	1,621	1,680	1,671	1,552
TOTAL TECHNICAL COMMUNITY COLLEGES	10,413	12,309	14,572	17,358	16,969	20,014	21,860	23,659	23,427	22,591
TOTAL ALL INSTITUTIONS	56,741	61,497	63,709	67,419	67,463	71,179	74,253	77,071	77,526	77,609

(a) Reflects change from fiscal year to fall enrollment reporting.

SOURCE: Nebraska Coordinating Commission for Postsecondary Education, Fall Headcount Enrollments in Nebraska Institutions of Postsecondary Education.

State of Nebraska

NEBRASKA CASH RECEIPTS FROM FARM MARKETING AND GOVERNMENT PAYMENTS

1974 – 1983 (Million of Dollars)

YEAR	CASH RECEIPTS FROM FARM MARKETINGS			GOVERNMENT PAYMENTS	CASH RECEIPTS AND GOVERNMENT PAYMENTS
	CROPS	LIVESTOCK AND LIVESTOCK PRODUCTS	TOTAL CROPS AND LIVESTOCK		
1974	1,869.6	2,237.8	4,107.4	21.0	4,128.4
1975	1,721.5	2,138.6	3,860.1	71.7	3,931.8
1976	1,666.2	2,174.8	3,841.0	36.6	3,877.6
1977	1,727.2	2,247.8	3,975.0	92.9	4,067.9
1978	1,595.9	3,084.1	4,679.9	268.6	4,948.5
1979	2,034.7	3,883.8	5,918.6	132.7	6,051.3
1980	2,814.5	3,650.5	6,465.0	82.9	6,547.9
1981	2,644.6	3,795.7	6,440.3	101.0	6,541.3
1982	2,855.4	4,231.4	7,086.9	277.5	7,364.4
1983[a]	2,048.0	4,102.3	6,150.3	NA	NA

(a) Preliminary data.
NA – Not available at this time.
Totals may not foot due to rounding.

SOURCE: Nebraska Crop and Livestock Reporting Service.

State of Nebraska

NEBRASKA HOUSING UNITS AUTHORIZED FOR CONSTRUCTION

1974 – 1983

YEAR	HOUSING UNITS AUTHORIZED	PERCENT CHANGE
1974	6,966	
1975	7,287	4.61%
1976	9,559	31.18
1977	10,133	6.00
1978	11,320	11.71
1979	9,117	(19.46)
1980	7,111	(22.00)
1981	4,481	(36.98)
1982	4,051	(9.60)
1983	5,553	37.08

SOURCE: Nebraska Housing Units Authorized for Construction, U.S. Department of Commerce.

State of Nebraska

TRANSPORTATION RELATED STATISTICS

1974 – 1983

	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
STATE HIGHWAY MILEAGE BY SURFACE TYPE [a]										
RURAL										
Earth	28	28	16	16	9	9				
Gravel	443	398	361	302	265	245	201	181	161	127
Non-Rigid Bitumen, Asphalt	4,954	4,796	4,597	4,300	4,168	4,058	4,020	3,840	3,735	3,605
Rigid Asphalt Concrete, Brick	3,916	4,116	4,361	4,700	4,871	5,010	5,104	5,295	5,417	5,651
TOTAL RURAL	9,341	9,338	9,335	9,318	9,313	9,322	9,325	9,316	9,313	9,383
MUNICIPAL										
Gravel	1	1	1	1	1	1				
Non-Riged Bitumen, Asphalt	128	122	118	114	109	108	105	102	99	93
Rigid Asphalt Concrete, Brick	391	405	412	425	434	444	450	467	476	478
TOTAL MUNICIPAL	520	528	531	540	544	553	555	569	575	571
TOTAL RURAL AND MUNICIPAL	9,861	9,866	9,866	9,858	9,857	9,875	9,880	9,885	9,888	9,954
MILES OF CONSTRUCTION ON STATE HIGHWAYS [a]										
Rural	532	418	303	605	340	316	244	345	246	452
Municipal	22	27	11	25	10	12	14	9	14	15
TOTAL RURAL AND MUNICIPAL	554	445	314	630	350	328	258	354	260	467
MOTOR FUEL SALES – GALLONS [b]										
(In Thousands)	991,200	986,538	1,051,638	1,108,842	1,156,176	1,047,732	948,864	888,384	925,260	906,276
MOTOR VEHICLE REGISTRATIONS [c]										
Automobiles	772,293	786,655	810,931	834,953	840,579	765,533	830,360	796,130	803,750	821,002
Trucks										
Farm	128,749	131,765	132,126	136,079	139,258	126,176	147,062	151,998	145,180	148,061
Other	171,837	183,675	184,937	198,617	201,965	184,215	216,679	202,194	209,696	216,735
Motorcycles	47,399	48,198	49,556	50,362	49,871	44,218	52,142	50,371	47,887	47,712
All Other	184,595	196,256	209,832	220,252	222,713	184,977	240,845	189,558	196,953	212,218
TOTAL	1,304,873	1,346,549	1,387,382	1,440,263	1,454,386	1,305,119	1,487,088	1,390,251	1,405,466	1,445,728

SOURCE: (a) Nebraska Department of Roads, Selected Highway Statistics for 1983.
(b) 1974-1982 Department of Energy, State Energy Data Department, Transportation Gasoline and Diesel Consumption; 1983 Nebraska Energy Office, Estimate of Gasoline and Diesel.
(c) 1974 Nebraska Department of Motor Vehicles; 1975-1983 Nebraska Department of Economic Development, Nebraska Statistical Handbook.